



Brazos County, Texas Approved Budget For Fiscal Year 2013

September 18, 2012

Prepared by the Brazos County Budget Office



BRAZOS COUNTY, TEXAS
APPROVED BUDGET
For The Fiscal Year Ending September 30, 2013
TABLE OF CONTENTS

| | <u>Page No.</u> |
|---|------------------------|
| Table of Contents | i-iv |
| Local Government Code Chapter 102 | v |
| Transmittal Letter | vi-vii |
| INTRODUCTORY SECTION | |
| Budget Policy and Procedures | 1-21 |
| Approved Resolution Levying a Tax Rate | 22 |
| Tax Rate Calculations | 23-28 |
| Comparable Sales Tax Analysis | 29 |
| BUDGET SECTION | |
| Combining Statements All Funds: | |
| Comparative Analysis – Cash and Cash Equivalents Availability | 30 |
| Comparative Analysis – Revenues | 31 |
| Comparative Analysis – Expenditures..... | 32 |
| General Fund: | |
| Anticipated Unreserved Fund Balance | 33 |
| Approved Revenue Budget | 34-37 |
| Approved Expenditure Budget Summary By Classification | 38-44 |
| Approved Departmental Expenditure Budget By Function | 45-47 |
| Approved Departmental Expenditure Budget | 48-63 |
| Approved Salary for Elected Officials..... | 65 |
| Approved Budget General Fund – Contingency Provisions | 66-67 |
| County Health Endowment Fund: | |
| Available Unreserved Fund Balance | 68 |
| Approved Budget | 69 |

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
For The Fiscal Year Ending September 30, 2013
TABLE OF CONTENTS

| | <u>Page No.</u> |
|--|------------------------|
| Special Revenue Funds: | |
| Approved Budget Summary | 70 |
| Revenues and Expenditures – All Special Revenue Fund Types | |
| Hotel Occupancy Tax..... | 71 |
| State Lateral Road..... | 72 |
| Unclaimed Property Fund | 73 |
| Law Library | 74 |
| Alternative Dispute Resolution..... | 75 |
| Law Enforcement Education | 76 |
| County Records Management and Preservation | 77 |
| County Clerk Records Management and Preservation | 78 |
| County Clerk Archival Fund..... | 79 |
| Courthouse Security | 80 |
| Justice Court Security Fund | 81 |
| District Clerk Management Fund | 82 |
| District Clerk Archival Fund | 83 |
| Justice of the Peace Technology Fund..... | 84-85 |
| County and District Court Technology Fund | 86 |
| Forfeitures | 87 |
| D. A. Hot Check Collections Fund..... | 88 |
| Bail Bond Board Fee Fund..... | 89 |
| Voter Registration | 90 |
| Vehicle Inventory Tax Interest | 91 |
| Sheriff Crime Fund | 92 |
| District Attorney Crime Fund | 93 |
| Primary Election Services Fund | 94 |
| Brazos County Housing Finance Corporation..... | 95 |

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
For The Fiscal Year Ending September 30, 2013
TABLE OF CONTENTS

| | <u>Page No.</u> |
|---|------------------------|
| Grant Funds: | |
| Approved Budget Summary | 96 |
| Approved Grant Fund Expenditures Summary | |
| Comprehensive Underage Drinking Enforcement Program | 97 |
| VINE Program | 98 |
| T. J. P. C. - State Aid | 99 |
| T. J. P. Z. – Salary Adjustment | 100 |
| T.J.P.C. – F- Progressive Sanctions JPO | 101 |
| T.J.P.C. – G – Progressive Sanctions 1-2-3 | 102 |
| T.J.P.C. – O – Progressive Sanctions ISJPO | 103 |
| T.J.P.C. – C – Commitment Reduction | 104 |
| Juvenile Community Corrections Block Grant | 105 |
| Intensive Community Based Funding | 106 |
| Help America Vote Act – General Compliance Fund | 107 |
| Edward Byrne Justice Assistance Grant | 108 |
| State Homeland Security | 109 |
| Metropolitan Planning Organization | 110 |
| Edward Byrne Justice Assistance Grant | 111 |
| Edward Byrne Justice Assistance Grant (Truancy Monitoring)..... | 112 |
| Metropolitan Planning Organization..... | 113 |
| Debt Service Fund: | |
| Analysis of Reserved Fund Balance | 114 |
| Approved Budget | 115 |
| Schedule of General Long Term Debt | 116-117 |
| Schedule of Debt Retirement by Years | 118 |
| Schedule of Revenues, Expenditures, Reserved Fund Balance and Respective Debt Service Tax Rates by Years | 119 |

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
For The Fiscal Year Ending September 30, 2013
TABLE OF CONTENTS

| | <u>Page No.</u> |
|---|------------------------|
| Anticipated Future Debt Service Requirements | 120-121 |
| Capital Project Funds: | |
| Combining Schedule of All Capital Improvements | 122 |
| Detailed Capital Improvement Funds | 123-128 |
| Capital Improvement Funds Summarized by Departments | 129 |
| Proprietary Fund: | |
| Health and Life Insurance - Internal Service Fund: | |
| Analysis of Reserved Fund Balance | 130 |
| Approved Budget | 131 |
| Personnel | |
| Personnel and Personnel Trends | 132-133 |
| Employee Count by Department..... | 134-140 |
| Glossary | |
| Glossary | 141-145 |



Brazos County, Texas
Approved 2013 Budget
Statement Required by Local Government Code
Section 111.003

This budget will raise more total property taxes than last year's budget by \$1,001,670 or 1.89%, and of that amount \$1,162,691 is tax revenue to be raised from new property added to the tax roll this year.





BRAZOS COUNTY
BRYAN, TEXAS

Duane Peters

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September 18, 2012

**TO: MEMBERS OF THE COMMISSIONERS COURT, ELECTED & APPOINTED OFFICIALS,
EMPLOYEES AND CONSTITUTENTS:**

Respectfully, I am pleased to present the Brazos County Approved Budget for Fiscal Year 2013. This document is a compilation of many hours of projection and planning by the Commissioners Court, the Budget Office, the elected and appointed officials and their staff in consideration of the many services Brazos County is responsible for delivering to its citizens.

The financial decisions contained within this document are intended to be representative of the county as a whole and not one individual. This document is submitted in accordance with all statutory requirements and will serve as a platform for the Commissioners' Court to receive comments from the public and carefully deliberate on the contents prior to final adoption. The final budget was scheduled for approval by the Commissioners' Court at 10:00 a.m. on Tuesday, September 18, 2012.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. Economic forecasts continue to indicate a fragile recovery. While the local economy shows signs of stabilization, the FY 13 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and rebuilding reserves.

The Chief Appraiser for Brazos County has certified the 2012 Brazos County Tax Roll at \$11.2 billion compared to the 2011 certified value of \$10.8. This includes \$239.7 million in new taxable value that was not on the appraisal roll in 2011.

The FY 2013 Proposed Budget is balanced at the existing tax rate of \$0.485 per \$100 of valuation. The average home value is \$175,817. With the approval of the tax rate at the existing rate of \$0.485 per \$100 valuation, the amount of taxes imposed this year on the average home will be \$852.71.

The budget appropriates \$129.3 million towards operating, capital, and debt service expenditures. Also included is a 2% Cost of Living Adjustment for all full-time and part-time employees along with a 1% merit pool for staff only. Additionally, the workforce is budgeted at 806, 9 more than in FY 2012.

In recent years, expenditures in the County's self-insurance fund have increased. In FY 2012 the Commissioners Court increased medical and dental premiums to all the employees to help offset the increasing cost of providing health care to employees. This budget increases the County's contribution to \$8,586 from \$8,496/employee per year with no increase to employee premiums.

Brazos County has developed a 5 Year Capital Improvement Plan in 2013 as the first step in planning for future facilities and infrastructure needs. The FY 13 Budget includes the first year proposed projects along with funding sources and will continue to be a guide for future planning and budgetary needs.

The Commissioners Court approved the sale of \$10 million in Certificates of Obligation during September 2012. This will provide funding for the IV & V Phase of the Courthouse Remodeling project during FY 2013. Additionally, it will provide for building and equipping a new Tax Office Building which will be located within the County seat, as required by law, yet be more centrally located for all citizens and will alleviate the parking issues in its' current location.

Technology advances continue to be a priority in an effort to provide our users and citizens with the most efficient and effective means of service delivery. The County continues to work towards the replacement of the judicial software used by law enforcement, courts, clerks, juvenile department and community supervision departments in Fiscal Year 2013. FY 13 will be the second year of the two year project. Approximately \$1.6 million has been set aside to fund the project.

Brazos County owns many buildings throughout the county, including the Courthouse, Administration Building, jails, JP Buildings, Brazos Center and various other offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. Towards that effort \$417,811 is included to address some of the roof replacements and A/C units.

The 2013 Proposed Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners Court, officials, employees and citizens in this extensive and complex budgeting process.

While the County still faces budgetary challenges for FY 2013, it does so by taking an active approach to control costs by make careful expenditures and implementing improved efficiencies while meeting the increasing demand for services in a growing community.

Respectfully Presented,



Duane Peters
Brazos County Judge

INTRODUCTORY SECTION



BRAZOS COUNTY, TEXAS

In compliance with Local Government Code, Section 111.002 through Section 111.006, this document has been prepared and has been properly delivered to the Commissioners of Brazos County and has been properly filed with the County Clerk of Brazos County for public inspection and review.

BUDGET HIGHLIGHTS

As required by the law, the FY 2012 -13 approved budget is balanced and this is done within the County's existing property tax rate of \$0.4850/\$100 valuation.

FINANCIAL OVERVIEW

The FY 2013 Approved Budget totals \$129.3 million for all funds, including \$81.5 million in General Fund appropriations, \$40,000 in the Health Endowment Fund, \$3.6 million for Special Revenue, \$1.9 million in Grant Fund Revenues, \$11.2 million for Debt Service, \$19.3 million for Capital Projects, and finally \$11.7 million for the Proprietary Fund. The Approved Budget includes General Funds unreserved fund balance of \$10.5 million to meet our commitment to investors and rating agencies to maintain operating reserves of at least two months operating needs. The minimum required fund balance for Debt Service is \$2,512,000. Approximately \$5.1 million fund reserves are included for Debt Service for FY 2012-2013. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

TAX BASE

The 2012 certified appraised value for Brazos County is \$11,236,181,618. This represents a total increase of 3.42% from the 2011 certified value of \$10,864,866,796. The increase in taxable value for 2012 is primarily associated with an increase of 27.9% in mineral interest values. Land market value increased 6.1% and improvements increased 2.8%. However, these increases were offset by a total increase of 4.3% due to the homestead cap adjustment, loss of market productivity and loss due to Ag Use. Exemptions have increased by 7.4% as compared to 2011. The 2012 taxable values are used to fund the FY 13 budget. The average home value in Brazos County has increased from \$175,679 in 2011 to \$175,817. The average home owner will see an increase of \$15.84 per year at tax rate of \$0.485 per \$100 valuation.

TAX RATE

The Brazos County 2012-2013 Approved Budget is balanced at a tax rate of \$0.4850 per \$100 valuation which is \$0.009008 more than the effective tax rate of \$0.475992 per \$100 valuation. The "Effective Tax Rate" is the tax rate that would, on average, yield the same amount of taxes on existing property as the previous year. The Commissioners court enacted an Over-65 Homestead Exemption of \$75,000.

AD VALOREM TAX REVENUE

As previously stated, the Brazos County 2012-13 Approved Budget is balanced at a tax rate of \$0.485 per \$100 valuation.

Based on the current certified tax revenues, an ad valorem rate of \$0.485 per \$100 valuation will result in revenues of approximately \$47.3 million available for the General Fund. The FY 2013 total outstanding debt is \$125.6 million. The County anticipates issuing new debt in the amount of \$10 million in Certificates of Obligation to pay for new and existing capital improvement projects.

EMPLOYEE BENEFITS

COMPENSTION

The FY 2012-13 Approved Budget compensation programs reflects the realities of the continuing difficult economic environment. Faced with declining revenues, even as demands for services continue to increase, Brazos County made some difficult choices in the FY 2011-12 Budget. Priority was given to protecting as many jobs as possible. This same posture is carried forward in the FY 2012-13 Budget. A two percent Cost Of Living Adjustment (COLA) is included for all full and part time employees. Additionally, a one percent merit pool available to staff only, excludes all elected officials, is also approved. Additionally, the workforce is budgeted at 806 which is 9 more than in FY 2012.

BENEFITS

In recent years, expenditures in the County's self-insurance fund have increased. During FY 2012 the Commissioners Court increased medical and dental premiums to all the employees to help offset the increasing cost of providing health. This budget includes increasing the County's contribution by \$90 to \$8,586 from \$8,496 per employee per year with no increase to employee premiums.

Over the past several years, Brazos County has reviewed multiple strategies to manage the continued increase in health care cost. Looking forward the Commissioners Court will study the feasibility of implementing wellness initiatives to include a Brazos County Employee Health and Wellness Clinic.

Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans- ranging in size from just 100 residents to over 3 million. Major responsibilities include building and maintaining roads, operating the judicial system operating and constructing jails, maintaining public records, collecting property taxes, issuing vehicle registration and transfers, and registering voters. Counties also provide law enforcement, conduct elections and provide health and social services to many indigent residents. Increasing, county governments are playing a vital role in the economic development of their local areas.

Structure of County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County government is generally an extension of state government, principally focusing on the judicial system, health and welfare services, law enforcement and road construction. Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities and commercial airports. County governments in Texas have no ordinance making powers, other than those explicitly granted by the State Legislature.

Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual judicial responsibility in all but the largest of the Texas counties. In Brazos County, the County Judge is an executive and an administrator, who's other primary duties are the presiding officer of Commissioners' Court, and performing the duties of the Chief Financial Officer.

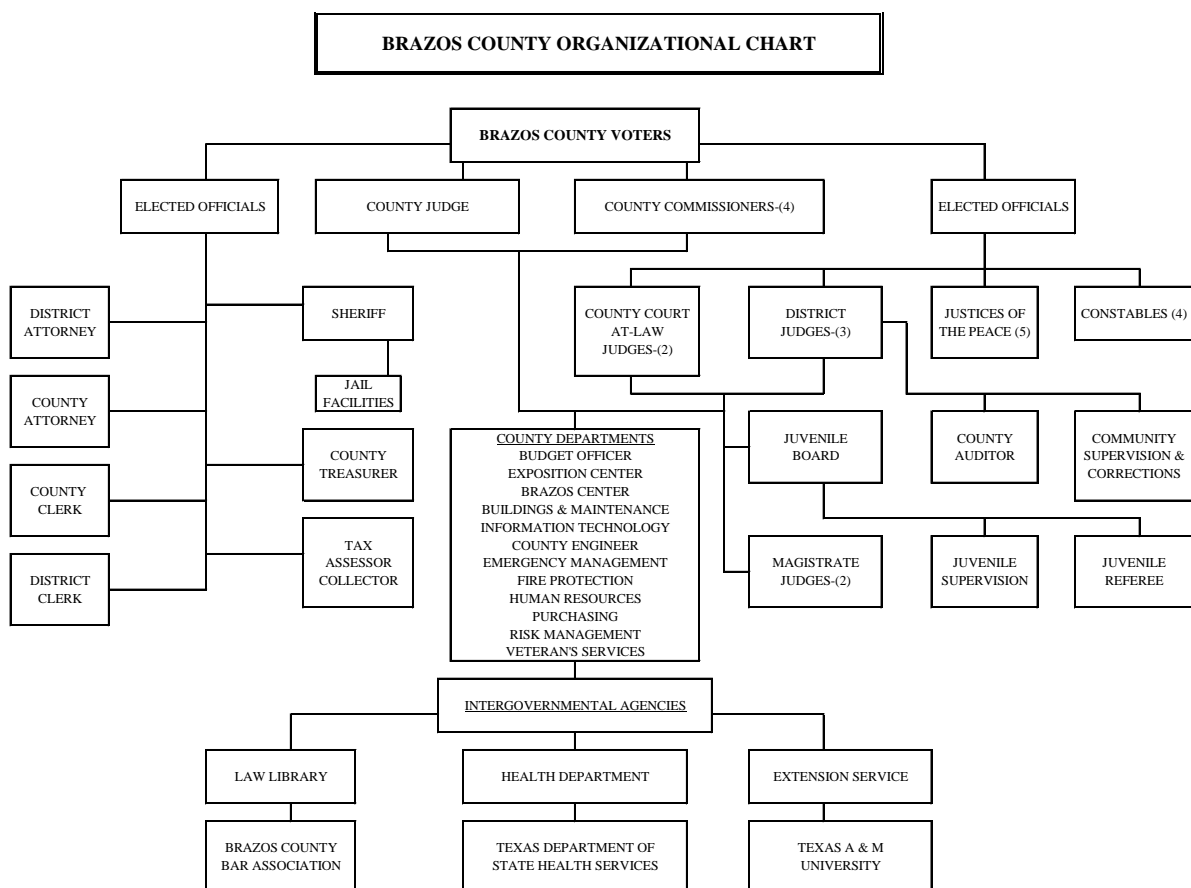
The Commissioners' Court of Brazos County serves both as a legislative and executive branch of government, with budget authority over the majority of county offices. Commissioners' Court annually sets the County tax rate, adopts the budget, appoints boards and commissions, approves grants and personnel actions, and oversees the administration of county government. The Court has adopted a classified budget as opposed to a line item budget. The classified budget extends to the elected officials and department heads an element of managerial control.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices including elected officials is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and the Treasurer. These officers are elected at large with the exception of

the Commissioners, Constables and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, county Purchasing Agent, County Engineer, Community Supervision and Corrections and Juvenile Probation. The State District Judges and County Court at Law Judges are elected at large. The remaining officials are appointed by various boards.



BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2012

Commissioners' Court:

Duane Peters
Lloyd Wassermann
Sammy Catalena
G. Kenny Mallard, Jr.
Irma Cauley

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

District Court:

J. D. Langley
Travis Bryan, III
Steve Smith

Judge, 85th Judicial District
Judge, 272nd Judicial District
Judge, 361st Judicial District

County Court-at-Law:

Amanda Matzke
James Locke

Judge, County Court-at-Law No. 1
Judge, County Court-at-Law No. 2

Law Enforcement and Correction:

Christopher C. Kirk
Rodney Anderson
Bill Turner
Doug Vance *
John McGuire *

Sheriff
County Attorney
District Attorney
Chief Juvenile Probation Officer
Chief Adult Probation Officer

Financial Administration:

Laura Davis
Kristeen Roe
Katie Conner *

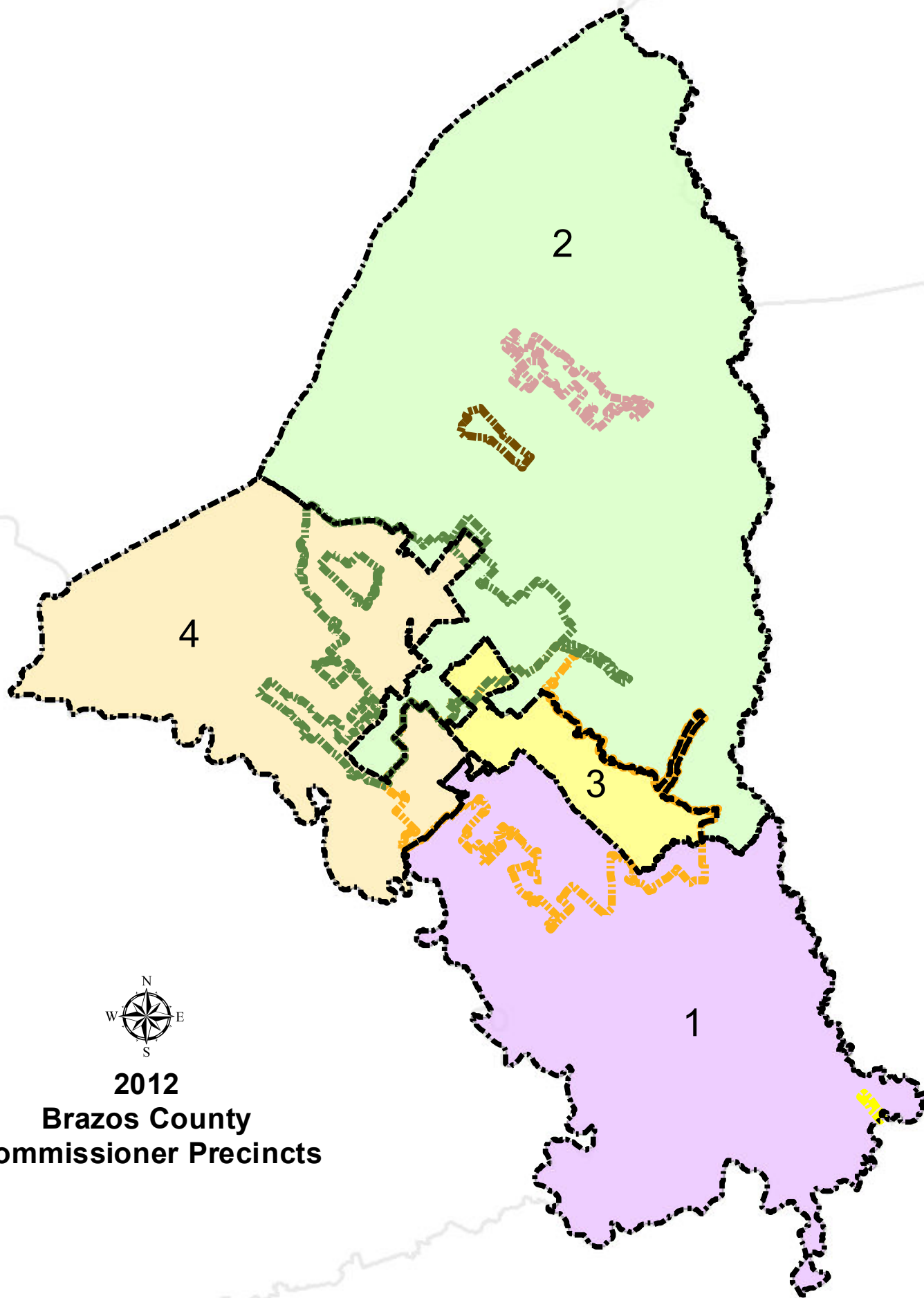
Treasurer
Tax Assessor-Collector
Auditor

Recording Offices:

Karen McQueen
Marc Hamlin

County Clerk
District Clerk

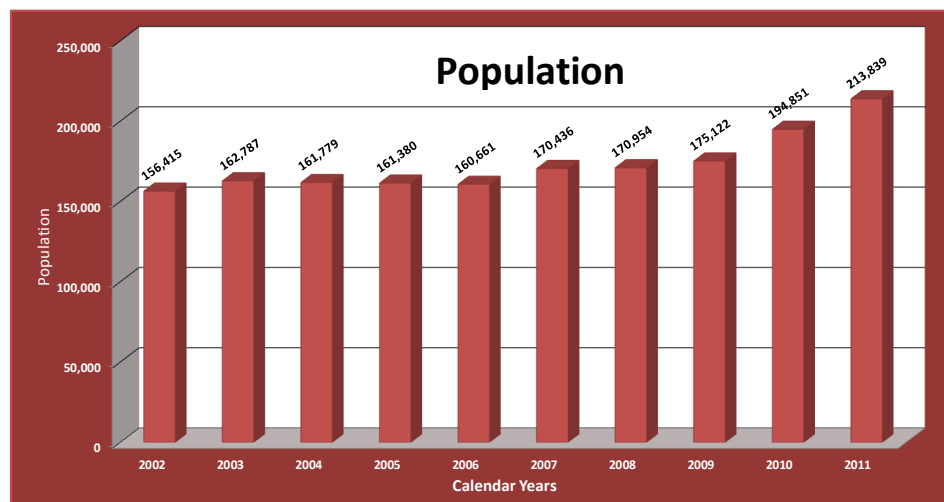
* Designates appointed officials. All others listed are elected officials.



**2012
Brazos County
Commissioner Precincts**

BRAZOS COUNTY PROFILE

Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately approximately 172,400. The City of Bryan is the county seat. The 2011 county population is projected at 213,839. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



County services and responsibilities include:

- . Building and maintaining county roads
- . Operating the judicial system
- . Registering voters and holding elections
- . Maintaining public records
- . Providing law enforcement
- . Building and operating jails
- . Office of Emergency Management
- . Coordination and support of volunteer fire department network
- . Collection of property and sales taxes
- . Providing health and social services to the indigent

2010 Census Population: 194,851

Median household income: \$37,468

Racial Composition: White – 81.1%

Hispanic – 23.9%

African American – 11.1%

Other – 7.8%

¹ For 2011, the projected population came from Texas Department of State Health Services.

THE BUDGET PROCESS

The FY 2012-13 Approved Budget covers a twelve-month period from October 1, 2012 through September 30, 2013. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in a manner that allows Commissioners Court to make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document provides offices and departments with a work program in support of their individual and collective missions. Furthermore, it also provides the Budget Officer and the County Auditor with a financial plan to assure that the County operates within its financial means.

Finally, the budget serves as an important reference document that provides extensive information on the nature and scope of County operations and services.

Budget Requests:

During this phase of the budget cycle, departments are given the opportunity to request funding for the next year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay, and requests for service level changes.

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should only be affected by workload volumes and inflationary pressures. For budget preparation purposes, requests for new positions are considered service level changes and are not included in the baseline budget.

Budget Criteria for Review of the Baseline Budget – The first step in analyzing a department's budget submission is to review the department's current base line budge and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. Changing Circumstance: If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then the budget reductions may be recommended to reflect this change.

3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.
4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Capital Outlays – Capital outlays are expenditures for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, furniture and equipment. Capital outlay refers to those items that cost more than \$5,000 per unit. Requests for new or different vehicles are also subject to the capital outlay process.

Service Level Change Requests – Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, service level changes that produce savings are looked on more favorably than those that increase costs.

Service Level Change Requests refer to requests that change the level of service or method of operation. Generally, Service Level Changes Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. However, they may take the form of service level reductions or eliminations. Information submitted in support of the change describes how the proposal will improve service.

Budget Review

Commissioners' Court Workshops – During this phase of the process the County Judge and Commissioners Court hold budget hearing workshops. Each department is given the opportunity to discuss the department's budget requests. The sessions are open to the public. The Budget Officer includes the Commissioners in each step of the process to ensure that specific requirements are accomplished; that goals are met; and issues are resolved. Elected officials and department heads are asked to highlight specific needs. In this manner the Commissioners' Court may then prioritize requests, prioritizing them against available funding.

Budget Office Review - During this phase of the process, the County Judge conducts a review of departmental requests. Also during this time, the revenue estimates and fund balance projections from the County Auditor will be received. These estimates and projections, as well as tax roll information from the Brazos County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners Court will be informed on the status of the budget. The Commissioners Court will give direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for each department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Judge and the Budget

Office will provide the Commissioners Court with a balanced budget in the Approved Budget document.

Adoption of the Budget

Commissioners Court Deliberations - The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have opportunity to meet with the court on these dates or any revisions of these dates.

After the Commissioners Court completes its deliberations and holds the public hearing (s) on the approved budget, the court will vote to adopt the budget. The Commissioners Court may make changes to the approved budget it deems necessary prior to the adoption.

Implementation of the Adopted Budget

Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor is responsible for the financial accounts of the county and the preparation of the monthly budget statements. The Budget Office is responsible for the daily administration of the budget.

Budget Amendment – Except through certification of the County Auditor and through approval by Commissioners Court, the total amount appropriated in the budget cannot be amended. However, funds may be reallocated to different expenditure accounts. These types of changes to the budget occur in the form of budget transfers. The following briefly describes the process for approval of budget transfers.

The office or department requests a transfer of funds from one expenditure group to another. The Budget Office evaluates the requests to determine its appropriateness and availability of funds. The Budget Office then forwards transfer to Commissioners Court for consideration. If approved by the Commissioners Court, the Budget Office makes the appropriate changes in the financial management system to reflect the approved transfer.



BRAZOS COUNTY, TEXAS
Fiscal Year Ending September 30, 2013
2012 - 2013 BUDGET CALENDAR

| | |
|-------------------------------------|---|
| <u>Tuesday, April 10, 2012</u> | Capital Improvement Requests Due to Budget Office |
| <u>April 16 - 20, 2012</u> | Departmental Meetings with Capital Improvement Committee |
| <u>Tuesday, May 1, 2012</u> | County Judge sends budget instruction letter, budget schedule and budget request forms to departments. Budget Office delivers budget printouts. |
| <u>Friday, June 15, 2012</u> | Deadline for departments to return completed budget request forms to the Budget Office. |
| <u>June 18 - 29, 2012</u> | Budget Office enters data into system. Deadline for departments to schedule budget meeting. |
| <u>Monday, July 02, 2012</u> | Budget Office delivers budget requests worksheets to Commissioners and Department Heads. |
| <u>July 5 - July 27, 2012</u> | Commissioners Court meeting with Elected Officials/Department Heads. |
| <u>Wednesday, July 25, 2012</u> | Certified Values Available from Appraisal District |
| <u>Monday, July 30, 2012</u> | Publish Effective Tax Rate |
| <u>Tuesday, August 14, 2012</u> | County Judge presents proposed budget to Commissioners and files proposed budget with County Clerk. Meeting of governing body to discuss tax rate, if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings. |
| <u>Thursday, August 16, 2012</u> | Publish Notice of Public Hearing on Budget and Elected Official Salaries <i>Publish Notice of Public Hearing on Tax Increase (if needed)</i> |
| <u>Friday, August 31, 2012</u> | 3:00 p.m. Public Hearing on Proposed FY 2013 Brazos County Budget |
| <u>Friday, August 31, 2012</u> | 10:30 a.m. 1st Public Hearing on Tax Increase (if rate proposed to increase) |
| <u>Thursday, September 06, 2012</u> | 4:30 p.m. 2nd Public Hearing on Tax Increase (if rate proposed to increase) <i>Publish Notice of Vote on Tax Rate</i> |
| <u>Tuesday, September 18, 2012</u> | Meeting to Adopt Fiscal Year 2013 County Budget |

ACCOUNTING SYSTEM

Basis of Accounting – The County complies with Generally Accepted Accounting Principles (GAPP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Brazos County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable. For example, property tax revenue is measurable when the statements are produced. Expenditures are recognized when the related fund liability is incurred, such as with issuance of a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budget Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration- The approved budget is prepared in line item format; however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for individual line item (e.g. Office Supplies) to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget amendment or transfer.

Budget Transfers – Budget Transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds. Under State law, the budget cannot be exceeded in any expenditure category. In addition, the total of the budgets for the General and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

Each expenditure category is the sum of individual, similar line item allocations. (Each group is defined in the Glossary section of the Appendix) This presentation of budget data is designed to provide offices and departments detailed information but with greater flexibility in the management and control of their budgets. This system reduces unnecessary bureaucratic control while continuing to provide sound financial and management information.

Although budgetary data is presented in the budget document according to expenditure category, detailed line item information has been input into the County's financial management system.

The FY 2012-13 Approved Budget appropriates funds using the following expenditure categories.

- Salary and Wages
- Benefits
- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services
- Professional Services
- Community Contracts
- Capital Outlay
- Inter-fund Transactions

A) *Budget Adjustments*- Transferring funds between line items within each expenditure category for purpose of budget administration can be done by department head or elected officials and do not require further approval of the Commissioners Court prior to any expenditure of funds.

B) *Budget Amendments* – All other transfers require approval of Commissioners Court via a budget amendment request form submitted via the Budget Office. They can take the form of moving funds from one category to another. Additionally, changes in the authorized level of funding that increases or decreases the total, or bottom line, of the budget are also submitted for court approval. Budget amendments may include both revenue and expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

FUND STRUCTURE

Brazos County maintains budgetary control of its operating accounts through the use of various funds. A “Fund” is a balanced set of accounts with identifiable revenue sources and expenditures. It is segregated for the purposes of measuring a specific activity. The County’s budget contains various funds. This document includes all funds for which the Commissioners’ Court has budgetary oversight responsibility.

- **The General Fund** – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.
- **Health Endowment Fund** – accounts for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State’s distribution of a portion of the “Tobacco” settlement in 1999.
- **Special Revenue Funds** – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy, State Lateral Road, Unclaimed Property, Law Library, Alternative Dispute Resolution, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Tech, Forfeitures, D.A. Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election Services and Brazos County Housing Finance Corporation.
- **Grant Fund** – Funds specifically funded by state or federal agencies to be used to supplement budget allocations and/or in support of services provided by County offices and departments. Also serve as potential seed money for new programs and/or services, particularly within County priority areas of concern, identified gaps in service and other service needs.
- **Debt Services** – Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.
- **Capital Projects** – Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment.
- **Proprietary Fund** – Fund created to account for the activity within the County’s self-insured health insurance program and its group life insurance plan.

FINANCIAL SUMMARY OVERVIEW

This budget document includes appropriations for all governmental funds, unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners Court and are therefore not reported in this document.

REVENUES

Revenues are most import to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives. Revenue estimates are provided by the County Auditor and consists of combination of trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes all ad valorem taxes collected on the current year’s tax roll issued October 1st. All collections related to this tax roll should be accounted for as “current” until June 30th the following year, at which time uncollected taxes become officially delinquent.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year deemed “past due. This would include all taxes collected from the current year after June 30, and all taxes collected during the year for a previous tax roll year

TIF Payments – Includes all refunds made on Tax Increment Financing Zones. As the property within the TIFZ develops the County collects taxes based on the appreciated appraised values at the rate established annually by Commissioners Court. Once the taxes have been paid each year the County remits the amount of taxes attributable to the increase in the appraised values (captured value) to the TIFZ to be used to fund the project plan.

Penalty & Interest on Taxes - Includes taxes that become delinquent (but not past due) on February 1st in the year following the issuance of a tax roll. After February 1st, the taxpayer is required to pay a penalty for late payment, as well as interest from February 1st at a specified annual rate. This account is used to account for all such penalties and interest collected.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Brazos County for the twelve month period of October 1st through September 30th.

County Sales Tax – Includes sales tax revenue received from the State Comptroller for taxes collected in Brazos County for the twelve month period of October 1st through September 30th.

Mixed Drink Tax – Includes tax assessed by local vendors and remitted to the State Comptroller monthly then in turn the State remits the County’s portion of the tax to the County on a quarterly basis.

Fees of Office – Fees charged for services performed by county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

Interest – Includes revenue received as interest from investments and bank accounts.

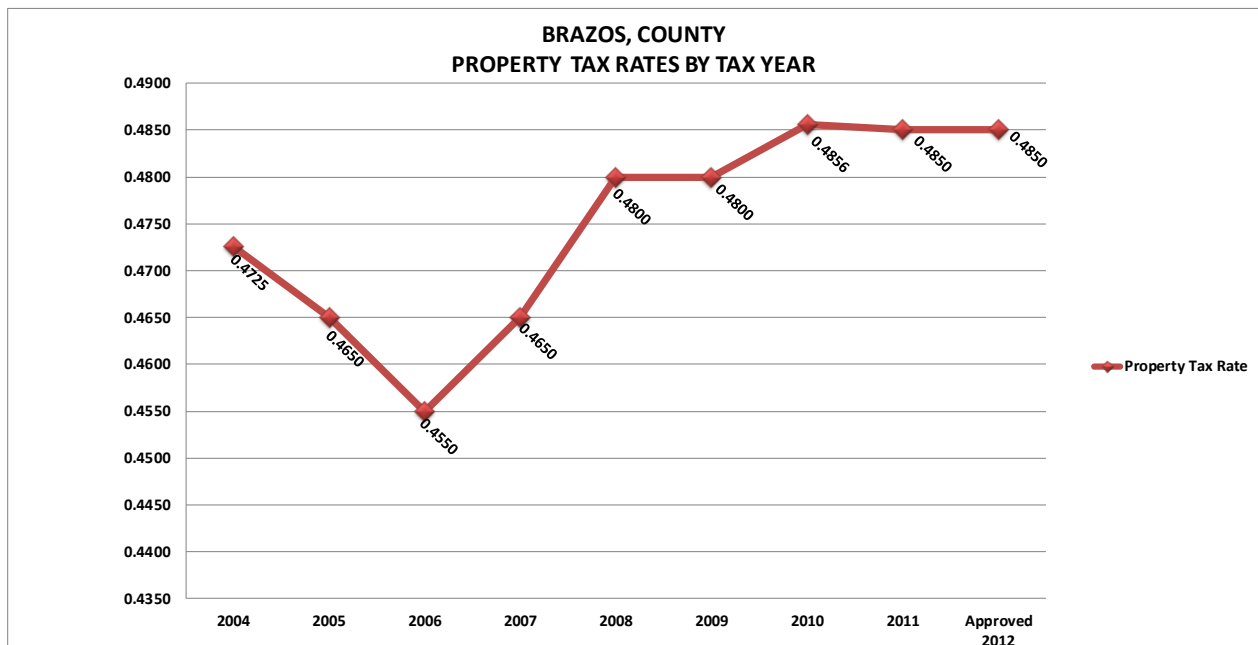
Other Revenue – Includes revenue not classified in another category.

Reserves – Includes the use of fund balance unspent from previous years or set aside to meet a specific obligation.

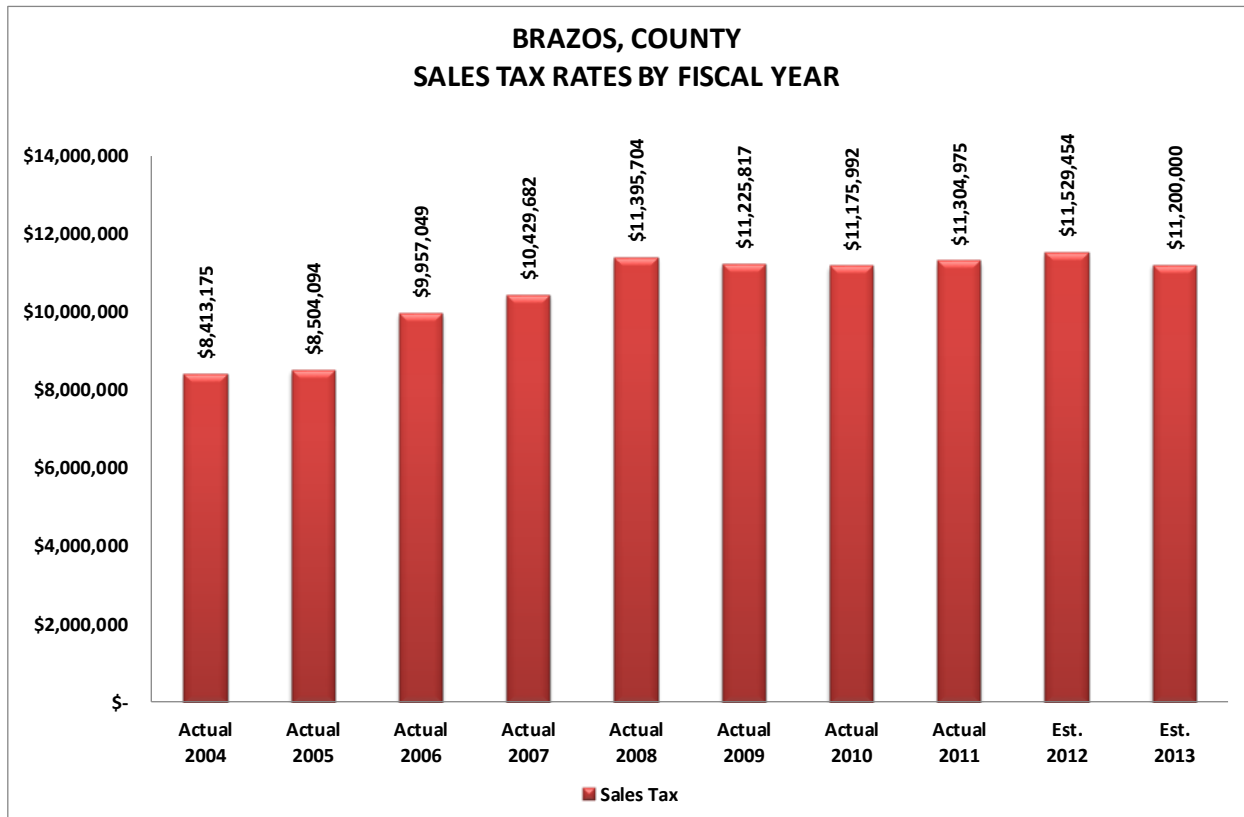
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 13 budget is based on projected receipts of taxes, fees and other revenues with a total of \$81.5 million. The County general Fund includes the majority of operational and service activities that the County is required to undertake. For the year ending September 30, 2013 approximately 72.64% of the revenues used to resource General Fund activities are raised primarily from ad valorem, sales, fees, fines and other payments. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County's total property tax receipts comprise 58.3% of revenues and are estimated at 7.8% more than the 2012 estimated amount. This revenue projection reflects property tax collected for the general fund and capital improvements. The general fund portion of the current tax rate is budgeted to increase from \$44 million in FY 2012 to \$47.3 million in FY 2013. Below are the historical tax rates for Brazos County. The approved 2012 total tax rate is 0.4850 per \$100 valuation.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 13.7% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 13 are budgeted at \$11.2 million which is the estimated amount for FY 2012 but lower than the FY 2011 actual of \$11.5 million. A decrease of approximately \$300,000 million.



FEES, FINES & OTHER PAYMENTS: Comprising 12.4% of total revenues, fines and fees represent the third largest other revenue other than the use of fund reserves. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY 13 estimated revenue of \$10.1 million is slightly lower than the FY 2012 estimate of \$10.5 million. However the actual amount received during FY11 at \$10.5 million and the estimated FY 2012 of \$10.4 as revenue sources begin to stabilize.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

- Salary and Wages
- Benefits
- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services
- Professional Services
- Community Contracts

- Capital Outlay
- Inter-fund Transactions

The FY 13 budget is approved by category format and allows for the departments to adjust funds between accounts within the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise 56.73% of total expenditures, followed by 12.67% of departmental support, and 6.23% for professional services.

SPECIAL REVENUE HIGHLIGHTS

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Hotel Occupancy Tax fund represents 34.6% of the total special revenue funds, next largest is the County Clerk Records Management Fund at 9.7% , then the Sheriff Crime Fund at 9.56%. Each has been identified in the attached documents and the source of revenues has been disclosed, as well as the related budgeted expenditures.

GRANT REVENUE HIGHLIGHTS

The Grant Funds specifically funded by state or federal agencies are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The TJPC – State Aid grant represents the majority of the funds at 49.3%, followed by the Metropolitan Planning Organization at 20.3% and then the BCS Mobility Initiative at 8.4%. Since 2008 economic uncertainties have plagued the nation one of the consequences has been a continued decrease in the level of grant funding from the federal and state agencies. The County has had to make tough decisions regarding continuation of programs funded wholly or in part by federal and state grants.

DEBT SERVICE HIGHLIGHTS

The Debt Service Fund accounts for the receipt of tax revenue and the disbursement of principal and interest associated with the County’s debt. The tax rate set by Commissioners’ Court is made up of two parts - “maintenance and operations” (M & O) and “interest and sinking” (I & S). M & O tax revenue may be used by the Commissioners’ Court as deemed necessary. I & S tax revenue may only be used to pay principle and interest associated with County debt. A primary objective of the Commissioners’ Court for several years has been to manage debt financing in a manner that would allow the County to maintain its debt service tax rate at less than \$0.08 cents per hundred dollars valuation. However, to address the increase in jail population a general obligation bond of \$55 million was approved by voters during the November 2007 election.

For the year ending September 30, 2013 the Debt Service tax rate is approved at \$0.779 per \$100 of valuation, a slight decrease of \$0.0034 from \$0.0813 per \$100 valuation.

The total debt outstanding for FY 2013 is \$125,554,974 of that \$90,785,000 in principal and \$34,769,974 in interest on the debt. \$9,664,422 represents the total debt service requirement for FY 13 of that \$5,870,000 in principal and \$3,794,422 is the total interest due on the debt.

The estimated reserve fund balance for debt service for FY 2013 is estimated to increase by 4.86% from \$4.9 million to \$5.1 million. The county approved issuing \$10 million in Certificates of Obligation during September 2012. The proceeds will be used to fund the Phase IV Courthouse Renovation and build and equip a new Tax Office building. The County plans to use some fund balance to make the first interest payment expected to be March 1, 2013. In anticipation of this transaction, \$1 million of debt service fund balance will be set aside to fund the interest payment.

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Brazos County has been committed to developing a formal Capital Improvement Program (CIP). This program identifies the major capital needs for the county for the next five to ten years and provides a plan for funding present and future projects for roads, infrastructure, major repairs and upgrades to county facilities and the replacement of capital equipment including technological enhancements.

A Capital Improvement Committee (CIC) was formed and is responsible for reviewing departmental requests and proposing a five year Capital Improvement Program. The committee includes the following representatives:

- County Auditor
- Budget Officer
- County Engineer
- Director of Building Maintenance
- Director of Information Technology
- Purchasing Agent
- Commissioners Court – 2 Members

The overall goal of the CIC is to develop Capital Improvement Program recommendations that:

- Preserve the past by investing in the continued upgrade of county assets and infrastructure.
- Protect the present with improvements and/or additions to facilities, roads and capital investments.
- Plan for the future of the County.

The Capital Improvement Committee evaluates capital projects based on the urgency of the project, the readiness of the project, whether the project is suitable for separating into phases and whether the project is consistent with the overall CIP program.

Capital Project Fund – General Capital Improvements:

In 1994 The Commissioners' Court established a separate fund to provide accountability for the purchase of specific equipment to support departmental needs and to replace existing equipment

as it wears down. During the capital improvement process, departments submit requests for funding for the next fiscal year. Each of these requests are reviewed, evaluated and prioritized.

Top priority items have received funding. A total of approximately \$417 thousand is set aside for Building Maintenance projects to replace building roofs and A/C units. Approximately \$209,000 is to fund a three year program to install an infrastructure for virtual desktops throughout the county departments. \$1.6 million is set aside to fund the replacement of an integrated justice software system. This new system will replace an outdated legacy system. It will allow users to instantly update and exchange information. The new system will have additional flexibility to adapt to the changing needs of the county.

The County allocated funds to continue its courthouse renovation project. The project will have at least five phases and is expected to be completed in 2015. To complete Phase III of the Courthouse Renovation project, \$2.2 million has been appropriated.

Capital Project Fund – Jail Expansion 2007:

The County received voter approval for a general obligation bond issue in November 2007. The issue was used expand the current jail and increasing the number of beds to approximately 684 beds. The 15,000 square foot jail expansion project was completed in fiscal year 2010. The County issued \$55 million general obligation bonds in May 2008 to fund the project. The cost of the jail expansion project totaled \$51 million. The remaining funds are to be used to support the Phase III, otherwise known as the remodeling of the inmate holding portion of the courthouse, which started in 2011. The estimated cost to complete the project in fiscal year 2013 is \$1.5 million.

Capital Project Fund - Exposition Complex - Expansion:

The County expanded expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The County's Exposition Complex expansion project was substantially completed during 2011. The County issued \$12 million certificates of obligation in November 2009 to fund the project. Some hotel occupancy tax revenues were also used to support the construction costs. The total cost of the project was about \$13 million. The project is designed to increase the capacity of the Complex to handle national events that have expressed interest in coming to the Brazos Valley. The expansion built a second covered arena, a stall barn, covered walkways between buildings, a covered warm-up area for horse shows and other events, additional parking and more offices. In FY 2013 \$100,500 is appropriated to expand the parking lot to accommodate the increasing growth in events scheduled. A mid-sized regional fair, the first annual Brazos Valley Fair & Expo event, was held on September 6-9, 2012 at the County's Exposition Complex.

Capital Project Fund – Courthouse Renovation & Other 2012

The County sold \$10 million in Certificate of Obligation bonds to finance Phase IV & V of the Courthouse Renovation project. The estimated cost for Phase IV and V is \$7.8 million. Once the renovation is finished, the courthouse building will provide more courtroom spaces and house three district courts, two county courts, the County Attorney's Office, the District Attorney's Office, the County Clerk's Office and the District Clerk's Office.

Additionally, the County will use \$2.8 million of the C.O.s to build and equip a new county Tax Office within the Park Hudson subdivision in Bryan.

PROPRIETARY HIGHLIGHTS

There is one Proprietary Fund used to administer the County's health and life insurance activities for County employees, and for other entities that have elected to participate. The County's has elected to self-insure its health insurance program and its group life insurance plan. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee. The fund is balanced at \$11.7 million with an estimated fund balance of \$2 million at the end of FY 2012.

SUMMARY

Brazos County provides services to virtually all of its' approximately 194,000 residents. However, these services are more highly concentrated among individuals who find themselves in need of assistance or under the influence of the judicial system. Many services are provided directly through the various County offices. Others services are provided through cooperative arrangements with other non-profit organizations as well as the City of Bryan and the City of College Station. The Approved Budget for fiscal year 2012-2013 provides adequate funding for all levels of service, while at the same time it provides for fiscally responsible reserves. The County moves forward into fiscal year 2013 with adequate funding to meet the challenges of a growing community.





BRAZOS COUNTY

RESOLUTION LEVYING A TAX RATE FOR THE COUNTY OF BRAZOS FOR THE TAX YEAR 2012

WHEREAS, the Commissioners Court is responsible for the levy or adoption of a tax rate for Brazos County,

NOW, THEREFORE, BE IT RESOLVED that the Commissioners Court of Brazos County, Texas does hereby levy or adopt the tax rate on \$100 of valuation for the County of Brazos for the tax year 2012 as follows:

| | |
|-----------------|--|
| \$0.4071 | for the purpose of maintenance and operations |
| <u>\$0.0779</u> | for the payment of principal and interest on county debt |
| \$0.4850 | Total Tax Rate |

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

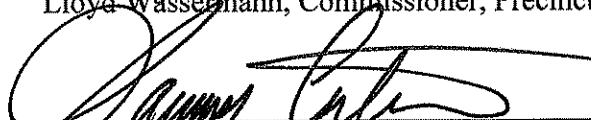
BE IT FURTHER RESOLVED that the Tax Assessor-Collector is hereby authorized to assess and collect the taxes of Brazos County in accordance with the above set rate.

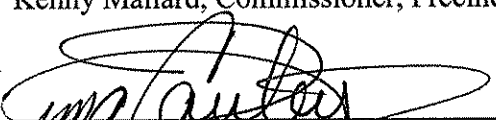
ADOPTED this the 18th day of September, 2012.

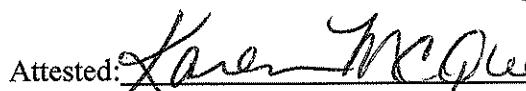

Duane Peters, County Judge



Lloyd Wassermann, Commissioner, Precinct 1

Absent
Kenny Mallard, Commissioner, Precinct 3


Sammy Catalena, Commissioner, Precinct 2


Irma Cauley, Commissioner Precinct 4

Attested: 
Karen McQueen, County Clerk

By: 
Chief Deputy



| |
|---|
| <p style="text-align: center;">BRAZOS COUNTY, TEXAS CALCULATION OF EFFECTIVE AD VALOREM TAX RATE For the Fiscal Year 2012-2013</p> |
|---|

Valuation:

| | | | |
|-------------------|----|-----------------------|----------------|
| Land Market Value | \$ | 4,404,658,800 | |
| Improvements | | 9,438,618,413 | |
| Personal Property | | 1,268,220,330 | |
| Minerals | | 426,576,247 | |
| | | 15,538,073,790 | 100.00% |

Adjustments:

| | |
|--------------------------|-----------------|
| Homestead Cap Adjustment | (24,332,975) |
| Exempt Property | (1,883,310,744) |
| AG Use - Loss | 34,167,279 |
| AG - Market Productivity | (1,030,946,160) |
| Over 65 | (541,016,801) |
| Disabled Vet | (32,692,820) |

Less Than \$500:

| | | |
|--------------------------|--------------------------|---------------|
| Mineral and Personal | (1,023,321) | |
| Community Housing Dev. | (4,523,499) | |
| Abatements | (45,748,212) | |
| Freeport Exemption | (52,024,476) | |
| Pollution | (4,758,635) | |
| Charity Exemptions | (544,356) | |
| Proration | (529,653) | |
| | (3,587,284,373) | 23.09% |
| Net Taxable Value | \$ 11,950,789,417 | 76.91% |

| |
|--|
| <p align="center">BRAZOS COUNTY, TEXAS CALCULATION OF EFFECTIVE AD VALOREM TAX RATE For the Fiscal Year 2012-2013</p> |
|--|

Effective Tax Rate Calculation

| | |
|---|---------------------------------|
| 2011 Total Taxable Value | \$ 11,555,187,502 |
| 2011 Tax Ceilings | \$ (730,874,736) |
| Preliminary 2011 Adjusted Taxable Value | \$ 10,824,312,766 |
| Add: 2011 Value Loss on Appeals of ARB | 3,337,489 |
| Less: Absolute Exemptions | (3,456,907) |
| Partial Exemptions | (37,060,750) |
| 2011 Market Value due to Ag Appraisal | (6,038,305) |
| | <u><u>10,781,094,293</u></u> |
| 2011 Total Tax Rate/\$100 Valuation | <u><u>0.4850</u></u> |
| 2011 Adjusted Taxes | \$ 52,288,307 |
| Add: Taxes Refunded during 2011 | 27,047 |
| Less: Taxes Paid into TIFs during 2011 | (527,108) |
| Adjusted 2011 Taxes | <u><u>\$ 51,788,246</u></u> |
| 2012 Taxable Value | \$ 11,950,789,417 |
| Railroad Rolling Stock | 5,381,006 |
| Less: Captured Appraised TIF Property | (123,894,951) |
| Adjusted Taxable Value | <u><u>\$ 11,832,275,472</u></u> |
| Add: Total value under protest or not certified | \$ - |
| Less: Taxable Value of 2012 "New" Improvements | (239,730,146) |
| 2012 Tax Ceilings | (712,494,102) |
| | <u><u>\$ 10,880,051,224</u></u> |

Effective Tax Rate

0.475993

**BRAZOS COUNTY, TEXAS
APPROVED 2012 TAX RATE
CALCULATION OF TAX REVENUE**

Budget Period Ending September 30, 2013

HISTORICAL DEMOGRAPHICS:

| TAX YEAR | NET TAXABLE VALUE | TAX RATE | | | TAXES LEVIED |
|---------------------|------------------------------|-------------------------|-------------------------|--------------|-------------------------|
| | | GENERAL FUND | DEBT SERVICE | TOTAL | |
| 2002 | 5,738,197,523 | 0.3723 | 0.0423 | 0.4146 | 23,790,567 |
| 2003 | 5,885,485,757 | 0.3839 | 0.0511 | 0.4350 | 25,601,863 |
| 2004 | 6,661,121,332 | 0.4093 | 0.0632 | 0.4725 | 31,473,798 |
| 2005 | 7,334,859,241 | 0.3949 | 0.0701 | 0.4650 | 34,107,095 |
| 2006 | 7,934,129,172 | 0.3930 | 0.0620 | 0.4550 | 36,099,574 |
| 2007 | 8,798,540,643 | 0.4030 | 0.0620 | 0.4650 | 40,913,214 |
| 2008 | 9,639,130,856 | 0.3987 | 0.0813 | 0.4800 | 46,267,828 |
| 2009 | 9,958,033,650 | 0.3966 | 0.0834 | 0.4800 | 47,798,562 |
| 2010 | 10,281,394,248 | 0.4012 | 0.0844 | 0.4856 | 49,926,450 |
| 2011 | 10,864,866,796 | 0.4037 | 0.0813 | 0.4850 | 52,694,604 |
| Proposed 2012 | 11,236,181,618 | 0.4071 | 0.0779 | 0.4850 | 54,495,481 |

| | @ 100% | | @ 98% |
|-------------------------|----------------------|------------------|----------------------|
| | \$ 45,742,495 | M & O | \$ 44,827,645 |
| | \$ 8,751,889 | I & S | \$ 8,576,852 |
| Over 65 Ceiling | \$ 2,400,323 | | \$ 2,352,317 |
| Disabled Person Ceiling | \$ 159,129 | | \$ 155,946 |
| | \$ 57,053,837 | | \$ 55,912,760 |

BRAZOS COUNTY, TEXAS
APPROVED 2012 TAX RATE
CALCULATION OF TAX REVENUE
Budget Period Ending September 30, 2013

OVERVIEW OF CERTIFIED 2012 TAX ROLL

| | |
|---|----------------------------------|
| Certified Tax Roll | \$ 14,516,961,934 |
| Exemptions | (2,566,172,517) |
| Certified Net Taxable | <u>11,950,789,417</u> |
| Less: | |
| TIF Captured Appraised Value | (123,894,951) |
| Taxable value of new improvement since 1/1/2011 | (239,730,146) |
| 2011 Tax Ceilings | (712,494,102) |
| Add: | |
| Rolling Stock | 5,381,006 |
| Value of properties under protest | - |
| Adjusted Taxable Value | \$ 10,880,051,224 |
| <i>Net Valuation Increase Over 2011</i> | <u><u>\$ 922,017,574</u></u> |
| <i>% Valuation Increase Over 2011</i> | <u><u>9.57%</u></u> |

RECAP OF ROLL BACK CALCULATION

| | |
|--|-------------------------------------|
| 2011 Maintenance & Operations Tax Rate | 0.4037 |
| 2011 Adjusted Taxable Value | \$ 10,781,094,293 |
| 2011 M & O Taxes | 43,523,278 |
| Add: | |
| Criminal Justice Mandate | 59,186 |
| Enhanced IHC Expenditures | - |
| TIF Payments 2010 | (527,108) |
| Taxes Refunded | 22,347 |
| 2011-2012 Sales Tax | 11,854,637 |
| Adjusted 2011 M & O Taxes | <u><u>\$ 54,932,340</u></u> |
| 2012 Adjusted Taxable Value | <u><u>\$ 10,880,051,224</u></u> |
| 2012 Effective M & O Rate | <u><u>0.504890</u></u> |
| 2012 M&O Roll Back Rate | <u><u>0.545282</u></u> |

**BRAZOS COUNTY, TEXAS
APPROVED 2012 TAX RATE
CALCULATION OF TAX REVENUE**

Budget Period Ending September 30, 2013

| | |
|---|-----------------------|
| 2012 Debt To Be Paid With Property Taxes | 9,664,422 |
| Refunding Savings/ Penalties and Interest Collected | (1,000,000) |
| | 8,664,422 |
| Certified 2011 Anticipated Collection Rate | 100% |
| 2012 Debt Adjusted For Collections | 8,664,422 |
| 2012 Total Net Taxable Value | 11,119,781,370 |
| 2011 Debt Tax Rate | 0.077919 |
| 2011 Tax Roll Back Rate | 0.623201 |

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

| | | |
|----------------------------------|----------------|-----------------------------------|
| <i>Effective Tax Rate</i> | 0.47599 | Per \$100 of Appraisal Evaluation |
| <i>Calculated M&O Rate</i> | 0.50489 | Per \$100 of Appraisal Evaluation |
| <i>M&O Roll Back Rate</i> | 0.54528 | Per \$100 of Appraisal Evaluation |
| <i>Debt Service Rate</i> | 0.07792 | Per \$100 of Appraisal Evaluation |
| <i>Overall Roll Back Rate</i> | 0.62320 | Per \$100 of Appraisal Evaluation |
| <i>Sales Tax Adjustment Rate</i> | 0.10660 | Per \$100 of Appraisal Evaluation |
| <i>Adjusted Roll Back Rate</i> | 0.51660 | Per \$100 of Appraisal Evaluation |

**BRAZOS COUNTY, TEXAS
APPROVED 2012 TAX RATE
CALCULATION OF TAX REVENUE**

Budget Period Ending September 30, 2013

2011 & 2012 Certified Roll

| | 2011 Units | 2012 Units | 2011 Value | 2012 Value | % Change |
|---------------------------------|-----------------------|-----------------------|------------------------|------------------------|---------------------|
| Number of Properties: | 120,548 | 120,555 | | | |
| Valuation: | | | | | |
| Land Market Value | - | - | \$ 4,152,540,181 | \$ 4,404,658,800 | 6.1% |
| Improvements | - | - | 9,178,096,470 | 9,438,618,413 | 2.8% |
| Personal Property | 8,329 | 7,822 | 1,254,822,514 | 1,268,220,330 | 1.1% |
| Minerals | 46,449 | 45,497 | 333,395,935 | 426,576,247 | 27.9% |
| | | | 14,918,855,100 | 15,538,073,790 | 4.2% |
| Less: | | | | | |
| Homestead Cap Adjustment | | | (38,541,818) | (24,332,975) | -36.9% |
| Market Productivity | | | (993,329,289) | (1,030,946,160) | 3.8% |
| Ag Use Loss | | | 33,909,358 | 34,167,279 | 0.8% |
| | | | 13,920,893,351 | 14,516,961,934 | 4.3% |
| Exemptions: | | | | | |
| Exempt | 1,901 | 1,968 | (1,710,798,482) | (1,883,310,744) | 10.1% |
| Over 65 | 7,604 | 7,893 | (518,920,068) | (541,016,801) | 4.3% |
| Disabled Vet | 992 | 1,030 | (28,754,440) | (32,692,820) | 13.7% |
| House Bill 366 | 21,599 | 21,088 | (1,053,237) | (1,023,321) | -2.8% |
| Abatements | 10 | 14 | (23,611,208) | (45,748,212) | 93.8% |
| Freeport Exemption | 28 | 35 | (44,520,900) | (52,024,476) | 16.9% |
| Pollution | 16 | 15 | (4,569,887) | (4,758,635) | 4.1% |
| Charity | 7 | 7 | (550,476) | (544,356) | -1.1% |
| Prorated Exempt Property | 29 | 13 | (876,369) | (529,653) | -39.6% |
| Over 65 freeze | 7,449 | 7,281 | (720,125,914) | (712,494,102) | -1.1% |
| Disabled Person Freeze | 51 | 51 | (2,118,474) | (2,113,697) | -0.2% |
| Community Development | 4 | 6 | (127,100) | (4,523,499) | 3459.0% |
| | | | (3,056,026,555) | (3,280,780,316) | 7.4% |
| Certified Tax Roll | | | 10,864,866,796 | 11,236,181,618 | 3.42% |

BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Periods Indicated

| MONTH | Estimated 2012-2013 | Estimated 2011-2012 | Actual | | |
|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| | | | 2010-2011 | 2009-2010 | 2008-2009 |
| October | \$ 1,000,000 | \$ 1,040,899 | \$ 831,472 | \$ 1,001,403 | \$ 1,091,831 |
| November | 900,000 | 912,796 | 874,948 | 799,992 | \$ 958,454 |
| December | 900,000 | 939,748 | 887,768 | 808,004 | \$ 902,697 |
| January | 1,200,000 | 1,208,155 | 1,220,180 | 1,137,866 | \$ 1,185,659 |
| February | 900,000 | 912,083 | 865,410 | 918,322 | \$ 938,048 |
| March | 875,000 | 904,155 | 817,632 | 883,043 | \$ 816,547 |
| April | 1,000,000 | 1,123,739 | 1,063,453 | 1,040,809 | \$ 1,012,516 |
| May | 900,000 | 929,826 | 907,718 | 873,179 | \$ 825,217 |
| June | 900,000 | 933,053 | 886,211 | 836,384 | \$ 821,651 |
| July | 900,000 * | 900,000 | 1,039,351 | 1,044,178 | \$ 983,581 |
| August | 775,000 * | 775,000 | 857,478 | 831,472 | \$ 802,583 |
| September | 950,000 * | 950,000 | 1,053,354 | 1,001,338 | \$ 887,034 |
| TOTALS | \$ 11,200,000 | \$ 11,529,454 | \$ 11,304,975 | \$ 11,175,992 | \$ 11,225,817 |
| INCREASE | | | | | |
| (DECREASE) FROM | | | | | |
| PREVIOUS YEAR | | | | | |
| | \$ (329,454) | \$ 224,479 | \$ 128,983 | \$ (49,825) | \$ (169,887) |
| % INCREASE | | | | | |
| (-) DECREASE | -2.86% | 1.99% | 1.15% | -0.44% | -1.49% |

* Represents estimated amounts



**COMBINING
STATEMENTS
ALL FUNDS**



**BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS
CASH AND CASH EQUIVALENTS AVAILABILITY
For The Fiscal Years As Indicated**

| | Anticipated Cash and Cash Equivalents Balances At September 30, 2012 | Actual Cash and Cash Equivalents Balances At October 1, 2011 | Actual Cash and Cash Equivalents Balances At October 1, 2010 | Actual Cash and Cash Equivalents Balances At October 1, 2009 | Actual Cash and Cash Equivalents Balances At October 1, 2008 |
|--|---|---|---|---|---|
| General Fund | \$ 25,500,000 | \$ 23,606,390 | \$ 25,967,361 | \$ 28,222,937 | \$ 32,287,567 |
| Health Endowment Fund | 303,000 | 260,997 | 2,694,109 | 2,766,672 | 2,747,255 |
| Special Revenue Funds | 4,500,000 | 5,062,123 | 1,284,206 | 4,046,628 | 2,471,362 |
| Grant Funds | | - | - | - | - |
| Debt Service Fund | 5,010,000 | 4,686,218 | 3,887,018 | 3,321,107 | 2,816,281 |
| Capital Project Funds | | | | | |
| Jail Expansion 2007 | 325,000 | 2,485,366 | 6,480,050 | 32,197,241 | 53,394,235 |
| Judicial Software Program | - | | | - | - |
| General Improvement | 6,500,000 | 9,548,432 | 7,545,748 | 4,799,120 | 2,163,000 |
| Exposition Center | 110,000 | 244,000 | 6,280,980 | - | - |
| Proprietary Fund | 2,250,000 | 2,315,822 | 2,171,694 | 2,081,686 | 1,432,774 |
| | <u><u>\$ 44,498,000</u></u> | <u><u>\$ 48,209,348</u></u> | <u><u>\$ 56,311,166</u></u> | <u><u>\$ 77,435,391</u></u> | <u><u>\$ 97,312,474</u></u> |
| Percentage Increase (Decrease -) Over Prior Period | -7.698% | -14.388% | -27.280% | -20.426% | 96.358% |

* Increases in cash due to reduction of amount invested in anticipation of disbursement and due to better interest rates at depository than short term investments.

BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS - REVENUES
Approved Budget for Fiscal Year Ending September 30, 2013
And Comparative Information For Prior Years

| | Approved Revenues** Budget For The Year Ending 9/30/2013 | Approved Revenues** Budget For The Year Ending 9/30/2012 | Approved Revenues** Budget For The Year Ending 9/30/2011 | Approved Revenues** Budget For The Year Ending 9/30/2010 | Approved Revenues** Budget For The Year Ending 9/30/2009 |
|---|---|---|---|---|---|
| General Fund | \$ 81,529,596 | \$ 74,304,921 | \$ 76,804,923 | \$ 75,202,094 | \$ 74,252,350 |
| Health Endowment Fund | 40,000 | 75,500 | 2,570,000 | 200,000 | 215,000 |
| Special Revenue Funds | 3,620,362 | 3,472,053 | 3,671,795 | 4,234,165 | 4,374,691 |
| Grant Funds | 1,915,091 | 2,079,757 | 2,452,568 | 2,121,026 | 2,295,461 |
| Debt Service Fund | 11,221,582 | 10,661,800 | 9,998,400 | 9,589,400 | 7,840,000 |
| Capital Project Funds | | | | | |
| General Improvement | 7,659,971 | 9,827,160 | 14,224,516 | 9,431,390 | 6,929,551 |
| Jail Expansion 2007 | 1,505,000 | 3,900,000 | 3,300,000 | 29,400,000 | 53,156,127 |
| Exposition Center - Expansion | 100,500 | 167,000 | 5,415,000 | 12,790,000 | 4,500,000 |
| Courthouse Renovations & Other | 10,000,000 | - | - | - | - |
| Proprietary Fund | 11,731,500 | 9,199,850 | 7,783,750 | 6,749,850 | 6,577,850 |
| Totals | \$ 129,323,602 | \$ 113,688,041 | \$ 126,220,952 | \$ 149,717,925 | \$ 160,141,030 |

** Includes reserve fund balance and transfers.

BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS - EXPENDITURES
Approved Budget for Fiscal Year Ending September 30, 2011
And Comparative Information For Prior Years

| | Approved Expenditures Budget For The Year Ending 9/30/2013 | Approved Expenditures Budget For The Year Ending 9/30/2012 | Approved Expenditures Budget For The Year Ending 9/30/2011 | Approved Expenditures Budget For The Year Ending 9/30/2010 | Approved Expenditures Budget For The Year Ending 9/30/2009 |
|--------------------------------|---|---|---|---|---|
| General Fund | \$ 81,529,596 | \$ 74,304,921 | \$ 76,804,923 | \$ 75,202,094 | \$ 74,252,350 |
| Health Endowment Fund | 40,000 | 75,500 | 2,570,000 | 200,000 | 215,000 |
| Special Revenue Funds | 3,620,362 | 3,472,053 | 3,671,795 | 4,234,165 | 4,374,691 |
| Grant Funds | 1,915,091 | 2,079,757 | 2,452,568 | 2,121,026 | 2,295,461 |
| Debt Service Fund | 11,221,582 | 10,661,800 | 9,998,400 | 9,589,400 | 7,840,000 |
| Capital Project Funds | | | | | |
| General Improvement | 7,659,971 | 9,827,160 | 14,224,516 | 9,431,390 | 6,929,551 |
| Jail Expansion 2007 | 1,505,000 | 3,900,000 | 3,300,000 | 29,400,000 | 53,156,127 |
| Judicial Software | - | - | - | - | - |
| Exposition Center | - | - | - | - | - |
| R&B IG&N Project | - | - | - | - | - |
| Exposition Center-Expansion | 100,500 | 167,000 | 5,415,000 | 12,790,000 | 4,500,000 |
| C.O. Funds 2003 | - | - | - | - | - |
| C.O. Funds 2004 | - | - | - | - | - |
| C.O. Funds 2005 | - | - | - | - | - |
| Courthouse Renovations & Other | 10,000,000 | | | | |
| Proprietary Fund | 11,731,500 | 9,199,850 | 7,783,750 | 6,749,850 | 6,577,850 |
| Totals | \$ 129,323,602 | \$ 113,688,041 | \$ 126,220,952 | \$149,717,925 | \$ 160,141,030 |



GENERAL FUND

The **General Fund** is used to account for all financial resources traditionally associated with governments except for those which are required to be accounted for in other separate funds as prescribed by the Commissioners' Court and state statutes.



**BRAZOS COUNTY, TEXAS
GENERAL FUND
ANTICIPATED UNRESERVED FUND BALANCE**

For The Year Ending September 30, 2012

Fund Balance at October 1, 2011 **\$ 24,829,802**

Reserved Balances:

| | |
|------------------------------------|---------|
| For Prepaid Expenditures | - |
| For Vital Statistics | 35,787 |
| For Booneville Cemetery | 6,429 |
| For Title IV-E Programs | 383,010 |
| For Indigent Health Care | 904,141 |
| For Incentives for Research Valley | 258,653 |
| For Family Protection Services | 34,772 |
| For Inventories | 841,697 |

| | |
|------------------------------------|------------------|
| Total Reserved Fund Balance | 2,464,489 |
|------------------------------------|------------------|

Restricted Balances:

| | |
|----------------------------------|------------------|
| For Operations and Emergency | 9,000,000 |
| Total Restricted Balances | 9,000,000 |

| | |
|--|----------------------|
| Unreserved, Unrestricted Fund Balance | \$ 13,365,313 |
|--|----------------------|

For The Year Ending September 30, 2011:

| | |
|--|----------------------|
| Anticipated Revenues | 67,692,126 |
| Anticipated Expenditures | (70,539,335) |
| Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2012) | \$ 10,518,104 |

Anticipated Revenues for the FYE September 30, 2012 is based on the current revenue budget less reserve fund balances.

Anticipated Expenditures for FYE September 30, 2012 is based on 95% of budgeted expenditures.

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| <u>SOURCE</u> | <u>2011 Actual</u> | <u>2012 Approved Budget</u> | <u>2012 Year End Estimate</u> | <u>REVENUES September 30, 2013</u> | <u>Percent of Budget</u> |
|---|------------------------|---------------------------------|-----------------------------------|--|------------------------------|
| TAXES | | | | | |
| Current Ad Valorem | 42,601,989 | \$ 45,480,000 | \$ 44,014,906 | \$ 47,355,000 | |
| Delinquent Ad Valorem | 513,314 | 440,000 | 455,575 | 440,000 | |
| TIF Payments | (1,031,534) | (875,000) | (684,940) | (550,000) | |
| Tax Shortage/Overage | 18,518 | - | 37,851 | - | |
| Penalties & Interest on Taxes | 333,228 | 275,000 | 277,744 | 275,000 | |
| County Sales Tax | 11,559,363 | 10,575,000 | 11,200,000 | 11,200,000 | |
| Mixed Drink Tax | 524,240 | 470,000 | 426,862 | 500,000 | |
| TOTAL TAXES | 54,519,116 | 56,365,000 | 55,727,997 | 59,220,000 | 72.64% |
| FEES, FINES & OTHER PAYMENTS | | | | | |
| Contracted Detention Services | - | - | - | - | |
| JJAEP | 34,991 | 35,000 | 52,756 | 37,500 | |
| Contracted Jail Services | 90,280 | 75,000 | 58,284 | 70,000 | |
| Jail SSA Incentive | 34,400 | 33,000 | 36,480 | 40,000 | |
| Personal Bond Fee | - | - | - | - | |
| Fees - Administrative | 40,592 | 40,000 | 32,963 | 38,000 | |
| Fees - County Arrest | 61,611 | 60,000 | 18,962 | 20,000 | |
| Fees - Warrant | 30,239 | - | 134,734 | 100,000 | |
| Fees - Brazos Center | 213,404 | 200,000 | 201,843 | 200,000 | |
| Fees - Expo Center | 563,859 | 500,000 | 797,006 | 800,000 | |
| Fees - Bond Services | 57,681 | 50,000 | 49,343 | 53,000 | |
| Fees - Election Service | 36,660 | 30,000 | 49,686 | 35,000 | |
| Fees - County Clerk | 965,846 | 950,000 | 865,048 | 950,000 | |
| Fees - Time Payment Fees CO CLK | - | - | - | - | |
| Fees - Vital Stat/Preservation | 6,258 | 5,000 | 5,466 | 5,000 | |
| Fees - Dist Clk E-Filing | 3,054 | 3,000 | 3,204 | 3,000 | |
| Fees - County Attorney | 55,259 | 60,000 | 44,336 | 48,000 | |
| Fees - County Court at Law | - | - | - | - | |
| Fees - Hot Check Collection | 5,705 | 3,500 | 6,426 | 4,000 | |
| Fees - Constable Precinct 1 | 81,381 | 60,000 | 52,388 | 60,000 | |
| Fees - Constable Precinct 2 | 75,064 | 70,000 | 57,400 | 63,000 | |
| Fees - Constable Precinct 3 | 29,672 | 20,000 | 25,676 | 25,000 | |
| Fees - Constable Precinct 4 | 37,093 | 30,000 | 40,543 | 35,000 | |
| Fees - County Courts - Court Reporter | 5,715 | - | 4,752 | 5,000 | |
| Fees - District Courts - Court Reporter | 31,620 | 28,000 | 29,214 | 30,000 | |
| Fees - Magistrate | 119,970 | 30,000 | 104,232 | 30,000 | |
| Fees - District Clerk | 370,645 | 400,000 | 367,074 | 375,000 | |
| Fee- Time Payment DCLK | 1,228 | 5,000 | 4,258 | 2,500 | |
| Fees - District Clerk Redirected | - | - | 36 | - | |
| Fees - District Clerk Registry | 1,343 | 500 | 1,290 | 750 | |
| Fees - District Attorney | 16,467 | 15,000 | 5,834 | 10,000 | |
| Fees - Family Protection | 8,820 | 8,000 | 7,470 | 8,000 | |
| Fees - Motor Carrier Weight | 26,642 | 15,000 | 25,515 | 20,000 | |
| Fees - Inmate Medical | 15,905 | 12,000 | 13,164 | 12,000 | |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| <u>SOURCE</u> | <u>2011 Actual</u> | <u>2012 Approved Budget</u> | <u>2012 Year End Estimate</u> | <u>REVENUES September 30, 2013</u> | <u>Percent of Budget</u> |
|---|------------------------|---------------------------------|-----------------------------------|--|------------------------------|
| FEES, FINES & OTHER PAYMENTS (con't.) | | | | | |
| Fees - Time Payment JP 1 | 257 | 750 | 603 | 500 | |
| Fees - Time Payment JP 2.1 | 139 | 500 | 425 | 300 | |
| Fees - Time Payment JP 2.2 | 137 | 300 | 583 | 300 | |
| Fees - Time Payment JP 3 | 143 | 1,000 | 699 | 300 | |
| Fees - Time Payment JP 4 | 124 | 250 | 405 | 300 | |
| Fees - Justice of the Peace Precinct 1 | 717,820 | 700,000 | 525,018 | 500,000 | |
| Fees - Justice of the Peace Precinct 2 Pl 1 | 270,972 | 230,000 | 242,824 | 225,000 | |
| Fees - Justice of the Peace Precinct 2 Pl 2 | 286,471 | 230,000 | 232,685 | 225,000 | |
| Fees - Justice of the Peace Precinct 3 | 414,582 | 425,000 | 302,742 | 335,000 | |
| Fees - Justice of the Peace Precinct 4 | 189,627 | 150,000 | 168,434 | 180,000 | |
| Fees - Admin - Justice of the Peace Precinct 1 | 14,069 | 14,000 | 9,103 | 10,000 | |
| Fees - Admin - Justice of the Peace Precinct 2 Pl 1 | 4,141 | 4,000 | 3,275 | 4,000 | |
| Fees - Admin - Justice of the Peace Precinct 2 Pl 2 | 5,796 | 5,500 | 5,607 | 5,500 | |
| Fees - Admin - Justice of the Peace Precinct 3 | 5,733 | 6,000 | 4,231 | 4,700 | |
| Fees - Admin - Justice of the Peace Precinct 4 | 4,361 | 4,000 | 3,697 | 4,000 | |
| Fees - Juvenile Probation | 8,094 | 8,500 | 16,262 | 10,000 | |
| Fees - License & Weight | 5,000 | 5,000 | 4,560 | 5,000 | |
| Fees - County Drug Court | 17,792 | 15,000 | 16,214 | 15,000 | |
| Fees - Omnibus Crime Control | 29,923 | 50,000 | 84,618 | 85,000 | |
| Election Parties | - | - | - | - | |
| Judicial Support Fee | 2,321 | 2,000 | 1,910 | 2,000 | |
| Fees - Optional License | 1,231,750 | 1,150,000 | 1,181,675 | 1,200,000 | |
| Fees - Probate/Judicial | 3,405 | 3,000 | 2,489 | 2,500 | |
| Fees - R&B Road Maintenance | 97 | - | 3,184 | - | |
| Fees - R&B Culvert Installation | 8,660 | - | 5,928 | 4,500 | |
| Fees - School Crossing | 23,499 | 20,000 | 23,908 | 22,000 | |
| Fees - Sheriff | 83,387 | 75,000 | 69,397 | 75,000 | |
| Fees - Sheriff Videos | - | - | - | - | |
| Fees - Solid Waste | 37,608 | 25,000 | 35,447 | 32,500 | |
| Fees - TAC Postage | 32,012 | 27,500 | 31,381 | 30,000 | |
| Fees - Tax Assessor-Collector | 575,506 | 550,000 | 566,792 | 570,000 | |
| Fees - Vehicle Registration | 680,631 | 850,000 | 750,776 | 700,000 | |
| Motor Vehicle Sales Tax | 508,137 | 375,000 | 798,097 | 500,000 | |
| Forfeitures - County Courts | 53,957 | 75,000 | 111,393 | 75,000 | |
| Forfeitures - District Courts | 38,664 | 35,000 | 58,990 | 50,000 | |
| Forfeitures - Justice Courts | 43 | - | - | - | |
| Forfeitures - District Attorney | 15,136 | 7,500 | 23,037 | 10,000 | |
| License - Liquor and Beer | 50,908 | 50,000 | 80,838 | 50,000 | |
| Fees - Bond Supervision | 34,850 | 35,000 | 55,063 | 45,000 | |
| Fines - County Court At Law Number 1 | 907,975 | 800,000 | 818,167 | 900,000 | |
| Fines - County Court At Law Number 2 | 739,723 | 700,000 | 712,421 | 700,000 | |
| Fines - 85th District Court | 163,415 | 150,000 | 148,010 | 150,000 | |
| Fines - 272nd District Court | 177,957 | 150,000 | 129,072 | 150,000 | |
| Fines - 361st District Court | 147,201 | 150,000 | 138,436 | 150,000 | |
| TOTAL FEES, FINES & OTHER PAYMENTS | 10,513,424 | 9,817,800 | 10,463,780 | 10,108,150 | 12.40% |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| <u>SOURCE</u> | <u>2011 Actual</u> | <u>2012 Approved Budget</u> | <u>2012 Year End Estimate</u> | <u>REVENUES September 30, 2013</u> | <u>Percent of Budget</u> |
|-------------------------------------|------------------------|---------------------------------|-----------------------------------|--|------------------------------|
| INTEREST | | | | | |
| Interest - Accounts | 162,616 | 150,000 | 153,739 | 150,000 | |
| Interest - Administration | 4,210 | 5,000 | 11,583 | 5,000 | |
| Interest - Investments | 2,997 | 3,000 | 1,886 | 3,000 | |
| Interest - Miscellaneous | 790 | - | - | - | |
| TOTAL INTEREST | 170,612 | 158,000 | 167,207 | 158,000 | 0.19% |
| OTHER REVENUE | | | | | |
| Donations - Juror | 31,237 | - | - | - | |
| Donations - Other | 5,025 | 15,000 | 90 | - | |
| Donations - Capital Asset | - | - | 20,040 | - | |
| Donations - Juror/Child Welfare | - | - | - | 15,000 | |
| Estray Animal Sales | 2,428 | 500 | 923 | 500 | |
| Fingerprint Sales | 1,490 | 1,500 | 948 | 1,500 | |
| NACo Trs Fees | - | - | 1,406 | - | |
| Informal Adjudication/Probate Fees | 5,215 | 5,000 | 8,664 | 6,000 | |
| Jail - Inmate Phones | 219,819 | 160,000 | 200,315 | 200,000 | |
| Joint Venture | - | - | - | - | |
| Leases - Oil and Gas | 1,388 | 1,000 | 926 | 1,000 | |
| Leases - County Property | 9,932 | 10,000 | 9,708 | 10,000 | |
| Tax Office Equipment Sublease | 3,500 | - | 2,520 | 2,500 | |
| Fees - ATM Machine | 1,945 | 1,500 | 1,844 | 1,500 | |
| Miscellaneous - Other | 22,419 | 10,000 | 28,592 | 10,000 | |
| Open Records Requests | 198 | 250 | 12 | 250 | |
| Juvenile SSI Reimbursement | - | - | - | - | |
| Refunds - Court Proceeding | - | - | - | - | |
| JP Court Appointed Attorneys | 1,000 | - | 1,200 | - | |
| Refunds - Court Appointed Attorneys | 153,909 | 160,000 | 157,511 | 150,000 | |
| Road Crossings | 2,000 | - | 2,400 | 2,000 | |
| Sale of Capital Assets | (24,350) | 125,000 | 85,416 | 60,000 | |
| Sale of Other Assets | 49,643 | 7,500 | 11,001 | 50,000 | |
| Sale of Scrap | 2,706 | 2,000 | 13,672 | 5,000 | |
| State Traffic Fees | 2,796 | 10,000 | 8,288 | 8,500 | |
| TOTAL OTHER REVENUE | 492,300 | 509,250 | 555,476 | 523,750 | 0.64% |
| RESERVES | | | | | |
| Reserve Fund Balance | - | 5,240,000 | - | 5,423,401 | |
| Reserve Contingency | - | - | - | 3,882,731 | |
| Reserve Boonville Cemetery | - | 6,000 | - | 6,000 | |
| Reserve Family Protection | - | - | - | 34,000 | |
| Reserve Title IVE FC | - | 10,000 | - | 30,000 | |
| Reserve Juvenile Title IV-E | - | 138,012 | - | 200,000 | |
| Reserve Research Valley Partnership | - | 258,653 | - | 220,653 | |
| Reserve Indigent Health Care | - | 904,141 | - | 904,141 | |
| Reserve Vital Statistics | - | 3,000 | - | 35,000 | |
| TOTAL RESERVES | - | 6,559,806 | - | 10,735,926 | 13.17% |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| <u>SOURCE</u> | <u>2011 Actual</u> | <u>2012 Approved Budget</u> | <u>2012 Year End Estimate</u> | <u>REVENUES September 30, 2013</u> | <u>Percent of Budget</u> |
|---|------------------------|---------------------------------|-----------------------------------|--|------------------------------|
| INTERGOVERNMENTAL | | | | | |
| MHMR | - | - | - | - | |
| County Attorney State Salary Supplement | 62,500 | 62,500 | 75,000 | 62,500 | |
| County Court At Law State Salary Supplement | 150,000 | 137,500 | 135,000 | 150,000 | |
| RVP - Economic Deveopment | 144,000 | - | - | - | |
| Shf Sexual Aslt Kit Reimbursement | 259 | - | 1,726 | - | |
| District Attorney Salary Supplement | 22,967 | 17,050 | 40,307 | 33,000 | |
| District Attorney - Longevity | 38,053 | 40,000 | 54,128 | 45,000 | |
| Secretary of State - HAVA | - | - | - | - | |
| Indigent Defense TF | 81,894 | 60,000 | 44,414 | 40,000 | |
| Title IV-E DFPS Foster Care | 5,471 | - | 2,413 | 2,000 | |
| Title IV-E CPS Maintenance | - | 1,000 | - | - | |
| Title IV-E Juvenile Maintenance | 226,550 | 75,000 | 119,967 | 75,000 | |
| Juror Reimbursement | 85,578 | 60,000 | 31,010 | 45,000 | |
| TJPC - Secure Placement | 48,998 | 40,000 | - | - | |
| TJPC - Diversionary Placement | 53,874 | 50,000 | - | - | |
| TJPC - JJAEP | 9,875 | 20,000 | 26,070 | 22,500 | |
| TDT Support Agreement | - | - | - | - | |
| Grant - T. J. P. C. Title IV-E | - | - | - | - | |
| Title IV-D - Constable PCT 1 | 277 | - | 325 | - | |
| Title IV-D - Constable PCT 2 | 911 | - | 48 | - | |
| Title IV-D -Constable PCT 4 | 198 | - | 214 | - | |
| Title IV-D - District Clerk | 85,510 | 75,000 | 36,592 | 40,000 | |
| Title IV-D Sheriff | 114,329 | 100,000 | 101,158 | 100,000 | |
| Title IV-E CPS | 30,527 | 15,000 | 22,648 | 18,000 | |
| TCJD-Inmate Transport | 17,499 | 17,500 | 15,758 | 17,500 | |
| Federal Emergency Management Agency | 48,277 | 47,965 | - | 47,000 | |
| T. D. H. S. - Commodities | 1,165 | - | 1,989 | 1,500 | |
| T. D. H. S. - Special Nutrition- Lunch | 25,547 | 15,000 | 27,409 | 20,000 | |
| T. D. H. S. - Special Nutrition - Breakfast | 16,324 | 10,000 | 18,246 | 15,000 | |
| Texas Youth Commission | 15,787 | 12,750 | 19,155 | 15,000 | |
| Secretary of State | - | - | - | - | |
| Soil & Water Conservation Board | 1,176 | - | - | - | |
| USDJ-Criminal Alien Assistance | 31,298 | 30,000 | - | 30,000 | |
| FBI - Terrorist Investigation | 3,685 | 3,000 | 4,090 | 3,000 | |
| Tobacco Settlement | 82,188 | 3,000 | - | - | |
| TOTAL INTERGOVERNMENTAL | 1,404,716 | 892,265 | 777,666 | 782,000 | 0.96% |
| TRANSFER IN | | | | | |
| Transfer from Primary Elections | - | 5,800 | - | 1,770 | 0.00% |
| TOTAL TRANSFER IN | - | 5,800 | - | 1,770 | |
| TOTAL GENERAL FUND | \$ 67,100,168 | \$ 74,307,921 | \$ 67,692,126 | \$ 81,529,596 | 100.00% |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>SALARY AND WAGES</u> | | | | | | |
| Salary - Elected Officials | \$ 1,704,019 | \$ 1,720,432 | \$ 1,710,743 | \$ 1,710,743 | \$ 1,750,612 | |
| Salary - Appointed Official | 284,499 | 292,231 | 325,043 | 325,043 | 332,820 | |
| Salary - Department Heads | 636,508 | 695,009 | 661,367 | 695,505 | 845,495 | |
| Salary - Staff | 4,520,004 | 4,554,787 | 5,363,290 | 5,363,290 | 5,495,197 | |
| Salary - Agriculture Extension | 72,976 | 49,144 | 57,658 | 57,658 | 59,134 | |
| Salary - Juvenile Board | 7,205 | 7,251 | 7,800 | 7,800 | 7,800 | |
| Salary - Law Enforcement | 499,965 | 601,626 | 788,883 | 788,883 | 824,363 | |
| Hourly - Staff | 9,294,387 | 9,244,852 | 10,728,845 | 10,728,845 | 11,046,005 | |
| Hourly - Law Enforcement | 6,840,523 | 6,774,172 | 7,924,639 | 7,924,639 | 8,175,213 | |
| Hourly - Overtime | 649,716 | 713,299 | 85,000 | 669,839 | 93,265 | |
| Hourly - Part Time | 366,579 | 440,629 | 546,313 | 546,313 | 594,414 | |
| Hourly - Three Quarter Time | 83,417 | 85,202 | 88,712 | 88,712 | 72,164 | |
| Hourly - Temporary | 405,174 | 410,204 | 622,083 | 622,083 | 626,590 | |
| Paid Benefits | 2,410,160 | 2,505,161 | - | 2,464,650 | - | |
| Visiting Judges | 9,873 | 8,177 | 2,300 | 5,899 | 15,131 | |
| Visiting Bailiffs | 10,477 | 12,225 | 2,000 | 12,051 | 15,600 | |
| Certified Interpreter | 908 | 2,500 | 2,500 | 2,423 | 2,500 | |
| Vehicle Fringe Benefits | (123) | - | 5,350 | 5,350 | 5,350 | |
| Uniform Fringe Benefits | - | - | 5,746 | 5,746 | 5,746 | |
| Assignment Pay for Jailers | 6,817 | 4,407 | 12,000 | 6,143 | 12,000 | |
| Cell Phone Allowance | 65,297 | 67,610 | 77,741 | 77,741 | 86,181 | |
| Meal Reimbursement | 9.00 | - | - | 24 | - | |
| County Attorney State Supplement | 62,495 | 60,572 | 62,500 | 62,500 | 62,500 | |
| St. Supplement - TJPC - JPO | - | - | - | - | 74,388 | |
| St. Supplement - TJPC - Det | - | - | - | 395 | 17,166 | |
| Longevity Pay - County | 141,600 | 158,508 | 161,248 | 161,248 | 172,839 | |
| Longevity Pay - Law Enforcement | 33,720 | 34,260 | 39,180 | 39,180 | 39,660 | |
| Longevity Pay - State Prosecutor | 46,800 | 45,920 | 51,660 | 51,660 | 57,660 | |
| Merit Pay | - | - | - | - | 1,230,603 | |
| SALARY AND WAGES | 28,153,005 | 28,488,179 | 29,332,601 | 32,424,363 | 31,720,396 | 38.91% |
| <u>OUTSIDE LABOR COSTS</u> | | | | | | |
| Employment Services | - | - | - | - | - | |
| Contract Services | - | - | - | - | - | |
| Election Workers | 81,901 | 67,138 | 87,580 | 125,137 | 87,580 | |
| Primary Ballot Board | - | - | - | - | - | |
| Equipment Tabulators | 219 | 688 | - | 1,163 | - | |
| OUTSIDE LABOR COSTS | 82,120 | 67,826 | 87,580 | 126,300 | 87,580 | 0.11% |
| <u>BENEFITS</u> | | | | | | |
| Social Security | 2,046,968 | 2,062,527 | 2,250,607 | 2,250,607 | 2,337,693 | |
| Flex Administration Fee | 18,187 | 18,477 | 20,826 | 20,826 | 22,780 | |
| Retirement | 3,292,733 | 3,344,734 | 3,583,131 | 3,583,131 | 4,891,191 | |
| Employee Health Insurance | 3,928,846 | 4,582,634 | 5,570,286 | 5,570,286 | 5,638,945 | |
| Retiree Health Insurance | 555,505 | 715,700 | 778,900 | 847,760 | 900,000 | |
| Retiree Dental Insurance | 7,864 | 10,334 | 11,340 | 11,790 | 15,000 | |
| Employee Dental Insurance | 55,156 | 68,099 | 80,896 | 80,896 | 80,558 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|------------------------------------|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>BENEFITS (con't)</u> | | | | | | |
| Inauguration | - | - | - | - | - | |
| Worker's Compensation | 308,214 | 324,556 | 406,165 | 325,638 | 467,750 | |
| Unemployment Insurance | - | 88,399 | 87,999 | 87,995 | 91,312 | |
| BENEFITS | 10,213,473 | 11,215,460 | 12,790,150 | 12,778,929 | 14,445,229 | 17.72% |
| TOTAL SALARY AND BENEFITS | 38,448,597 | 39,771,464 | 42,210,331 | 45,329,592 | 46,253,205 | 56.73% |
| <u>DEPARTMENTAL SUPPORT</u> | | | | | | |
| Donated Property - No Tag | 2,043 | 25.00 | - | 90 | - | |
| Clothing/Uniforms | 56,102 | 60,205 | 59,408 | 55,577 | 61,740 | |
| Copier/Printer Supplies | 120,337 | 118,712 | 122,699 | 108,681 | 122,675 | |
| Crime Prevention | 1,110 | 1,142 | 1,200 | - | 1,200 | |
| Counseling Services | 712 | 699 | 700 | 208 | 700 | |
| Detention Supplies | 19,429 | 20,345 | 20,000 | 18,423 | 11,000 | |
| Education Supplies | 7,317 | 3,805 | 3,700 | 1,690 | 4,000 | |
| Election Supplies | 10,957 | 4,631 | 7,000 | 8,643 | 11,050 | |
| Event Supplies/Services | 19,070 | 27,322 | 40,300 | 39,708 | 50,300 | |
| Firearms Readiness | 19,355 | 11,768 | 16,500 | 14,118 | 17,200 | |
| Food and Food Supplements | 616,024 | 646,522 | 665,290 | 610,563 | 674,715 | |
| Furniture | 23,979 | 31,228 | 14,590 | 5,984 | 12,050 | |
| Health Program Supplies | 2,666 | 2,668 | 2,800 | 3,638 | 3,400 | |
| Investigation Supplies | 10,288 | 9,507 | 15,100 | 11,125 | 16,100 | |
| Jail Supplies | 26,443 | 24,272 | 22,000 | 20,042 | 25,000 | |
| Janitorial Supplies | 120,771 | 130,277 | 138,050 | 118,237 | 160,000 | |
| Juvenile Supplies | 267 | 212 | 1,300 | 827 | 1,300 | |
| Office Equipment | 38,848 | 32,339 | 23,770 | 25,008 | 28,915 | |
| Office Supplies | 114,578 | 111,419 | 135,548 | 90,273 | 134,695 | |
| Postage | 283,772 | 207,418 | 281,800 | 224,726 | 281,300 | |
| Reclamation | - | - | - | - | - | |
| Safety Recognition | 2,548 | 3,048 | 3,000 | 1,286 | 3,000 | |
| Tax Rolls | 12,454 | 12,472 | 14,000 | 16,288 | 14,000 | |
| Video System Supplies | - | - | 250 | - | 250 | |
| Voter Registration Supplies | - | - | - | - | - | |
| Advertising - Legal Notices | 13,353 | 15,824 | 24,525 | 12,705 | 25,525 | |
| Autopsy | 252,794 | 293,590 | 270,000 | 221,994 | 295,000 | |
| Awards | 8,879 | 4,673 | 6,750 | 6,238 | 6,900 | |
| Bonds | 11,375 | 16,191 | 19,915 | 13,954 | 19,033 | |
| Community Relations | 622 | 931 | 2,200 | 940 | 2,200 | |
| Conference and Seminar Fees | 104,533 | 100,480 | 151,825 | 87,011 | 157,775 | |
| Confidential Funds | - | 505 | 2,500 | 2,760 | 2,500 | |
| Contingency | - | - | 3,356,153 | - | 3,882,731 | |
| Court Costs | 178,234 | 214,640 | 192,000 | 162,820 | 229,000 | |
| Court Costs - Mental Case | - | - | 40,000 | 51,430 | 55,000 | |
| 2nd Administrative Judicial Region | 6,293 | 6,475 | 14,500 | 8,502 | 7,000 | |
| Donations Expendable | - | - | - | - | - | |
| Drug Testing | 5,347 | 5,293 | 8,000 | 5,650 | 9,920 | |
| Dues | 26,905 | 26,318 | 34,943 | 37,735 | 35,133 | |
| Employment Investigations | 606 | 523 | 1,800 | 602 | 1,800 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|--|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>DEPARTMENTAL SUPPORT (con't)</u> | | | | | | |
| Estray Animal Expense | 1,635 | 1,222 | 800 | 270 | 800 | |
| Foster Care - County | 17,440 | 14,604 | 26,000 | 13,697 | 24,000 | |
| Equipment - Other | - | - | 200 | - | 200 | |
| Grand Jury Expense | 1,266 | 680 | 1,000 | 643 | 1,500 | |
| Inmate - Clothing | 11,846 | 12,248 | 13,300 | 12,534 | 13,300 | |
| Inmate - Health Care | 32,330 | 33,975 | 27,000 | 27,709 | 28,300 | |
| Insurance | 339,774 | 351,297 | 404,850 | 381,928 | 409,775 | |
| Jurors - Petit/Grand Jury/Commissioners | 144,516 | 155,777 | 166,100 | 116,971 | 166,100 | |
| Juvenile Board | - | - | - | - | - | |
| Miscellaneous Expend | 3,887 | - | - | 8,412 | - | |
| Pagers | 1,044 | 1,057 | 1,736 | 205 | 170 | |
| Polygraph Tests | 200 | 225 | 675 | - | 450 | |
| Prescriptions | 119,004 | 110,974 | 383,900 | 73,461 | 112,832 | |
| Prescriptions - Jail | 429,878 | 437,915 | 500,000 | 312,384 | 400,000 | |
| Penalties & Fines | - | - | - | - | - | |
| Petit Jury Expense | 9,743 | 9,858 | 12,000 | 7,745 | 12,050 | |
| Printing | 61,975 | 52,848 | 66,270 | 56,163 | 70,560 | |
| Recording & Scanning | 74,035 | 73,093 | 85,000 | 87,883 | 85,000 | |
| Recruiting | 488 | - | 1,000 | 726 | 1,000 | |
| Psychological Test Supply | 3,140 | 1,989 | 3,900 | 3,255 | 3,900 | |
| Subscriptions and Publications | 69,124 | 79,079 | 79,561 | 67,904 | 76,859 | |
| Training | 13,101 | 7,862 | 21,450 | 7,881 | 20,400 | |
| Telephone - Long Distance | 11,072 | 7,828 | 11,676 | 4,860 | 11,195 | |
| Telephone | 146,834 | 134,338 | 231,010 | 114,927 | 200,610 | |
| Telephone - Cellular | 18,901 | 18,777 | 21,855 | 16,286 | 20,755 | |
| Travel | 211,007 | 201,943 | 230,145 | 186,313 | 233,565 | |
| Travel - Inmate Transport | 12,731 | 24,247 | 22,500 | 28,147 | 22,500 | |
| Utilities | 1,334,877 | 1,557,921 | 1,498,870 | 1,372,396 | 2,014,219 | |
| Victim Assistance | 1,638 | 1,146 | 1,500 | 1,780 | 1,500 | |
| Visiting Court Reporters | 37,288 | 6,482 | 20,600 | 3,720 | 20,600 | |
| Visiting Judges | 3,363 | 2,892 | 8,610 | 2,317 | 8,460 | |
| Welfare Contribution | 6,228 | 1,100 | 5,000 | 4,080 | - | |
| Witness Reimbursement | 7,517 | 1,523 | 8,500 | 930 | 8,500 | |
| TOTAL DEPARTMENTAL SUPPORT | 5,243,895 | 5,448,376 | 9,569,124 | 4,903,000 | 10,333,207 | 12.67% |
| <u>REPAIRS AND MAINTENANCE</u> | | | | | | |
| Building Maintenance | 212,341 | 228,592 | 277,000 | 224,949 | 303,500 | |
| Cleaning Solvents | 1,980 | 2,475 | 2,250 | 1,856 | 2,250 | |
| Computer Maintenance | 19,169 | 24,637 | 16,050 | 13,908 | 14,550 | |
| Copier Maintenance | 3,443 | 2,743 | 4,238 | 2,797 | 1,938 | |
| Diesel | 227,595 | 244,032 | 212,900 | 206,230 | 250,275 | |
| Elevator Maintenance | 23,775 | 21,241 | 42,500 | 26,280 | 50,000 | |
| Other - Maintenance | - | - | - | - | - | |
| Equipment - Repairs/Maintenance | 40,218 | 36,571 | 57,775 | 37,211 | 84,875 | |
| Gasoline | 408,724 | 521,438 | 460,100 | 478,638 | 490,350 | |
| Grounds Maintenance | 58,409 | 49,255 | 108,825 | 42,804 | 93,900 | |
| Network Maintenance | 19,517 | 13,982 | 15,300 | 9,157 | 13,800 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|---|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>REPAIRS AND MAINTENANCE (cont.)</u> | | | | | | |
| Office Equipment Maintenance | 2,460 | 2,630 | 6,610 | 2,969 | 6,210 | |
| Oil and Lubricants | 10,527 | 17,147 | 15,000 | 15,740 | 15,000 | |
| Pest Control | 10,376 | 11,676 | 12,000 | 10,800 | 14,000 | |
| Printer Maintenance | 6,463 | 11,165 | 7,200 | 6,332 | 6,500 | |
| Radio Maintenance | 103,662 | 60,650 | 60,112 | 9,668 | 38,612 | |
| R&B - Blades | 4,636 | 4,027 | 6,500 | 7,677 | 6,500 | |
| Road & Bridge - Equipment Maintenance | 167,141 | 178,505 | 185,000 | 112,151 | 185,000 | |
| R&B - Field Supplies | 23,772 | 24,729 | 26,000 | 21,482 | 26,000 | |
| Road & Bridge - Maintenance - General | 2,471,976 | 2,557,642 | 3,000,000 | 3,243,501 | 3,500,000 | |
| Bridge Maintenance | 10,771 | 6,346 | 28,000 | 4,650 | 28,000 | |
| Road & Bridge - Road Signs | 60,222 | 84,854 | 60,050 | 68,640 | 60,050 | |
| Shop Supplies | 14,992 | 13,687 | 15,500 | 11,522 | 15,500 | |
| Small Tools | 10,599 | 16,515 | 17,680 | 7,354 | 17,020 | |
| Tires | 52,784 | 30,354 | 46,675 | 23,298 | 46,675 | |
| Vehicle Maintenance | 105,593 | 116,489 | 124,991 | 116,947 | 148,800 | |
| TOTAL REPAIRS AND MAINTENANCE | 4,071,144 | 4,281,383 | 4,808,256 | 4,706,562 | 5,419,305 | 6.65% |
| <u>MINOR ACQUISITIONS</u> | | | | | | |
| Donated Minor Property | - | 5,000 | - | - | - | |
| Appliances | 2,868 | 1,316 | - | 4,151 | - | |
| Minor Buildings | 2,541 | 152,147 | - | 1,752 | 3,000 | |
| Computer Hardware | 119,618 | - | 224,070 | 226,645 | 189,130 | |
| Network Costs | 9,813 | 2,743 | 5,400 | - | 4,900 | |
| Software | 1,821 | 8,424 | 7,300 | 1,240 | 6,700 | |
| Equipment - Electronic | 24,547 | 16,810 | 2,030 | 15,244 | 2,425 | |
| Equipment - Surveillance | - | - | - | - | 500 | |
| Equipment - Other | 41,575 | 53,521 | 44,875 | 30,585 | 37,050 | |
| Equipment - Telephone | - | - | - | - | - | |
| Equipment - Radios | 7,270 | 9,918 | 8,600 | 12,562 | 3,500 | |
| Furniture | 16,153 | 5,806 | 6,300 | 2,037 | 6,600 | |
| Printers | 32,118 | 20,562 | 19,275 | 18,276 | 25,010 | |
| Vehicle Equipment | - | - | 1,500 | - | 1,500 | |
| TOTAL MINOR ACQUISITIONS | 258,323 | 276,247 | 319,350 | 312,493 | 280,315 | 0.34% |
| <u>CONTRACTS FOR SERVICES</u> | | | | | | |
| Armored Courier Services | - | - | - | - | - | |
| Citizens Collections Sites | 198,895 | 203,484 | 227,000 | 191,635 | 227,000 | |
| Computer Contracts | 516,798 | 494,769 | 610,350 | 477,062 | 643,145 | |
| Contract Services | 45,441 | 58,377 | 54,265 | 48,025 | 75,571 | |
| Employment Services | - | - | 8,000 | 9,441 | 8,000 | |
| Contract Placement | 909,973 | 981,069 | 600,000 | 1,052,734 | 600,000 | |
| Contract Inmate Housing | 221,546 | - | - | - | - | |
| Contract Utility Construction | 250,530 | 254,405 | 252,467 | 302,961 | 255,105 | |
| GIS Support | 11,634 | 7,007 | 12,000 | 6,589 | 12,000 | |
| Grounds Maintenance | 57,740 | 58,489 | 72,890 | 48,598 | 72,890 | |
| Janitorial Services | 18,860 | 23,064 | 26,205 | 17,002 | 25,035 | |
| Maintenance | 51,992 | 48,785 | 73,500 | 33,130 | 90,000 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|--|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>CONTRACTS FOR SERVICES (con't)</u> | | | | | | |
| Microfilming | - | - | 2,000 | - | 1,000 | |
| Rental - Equipment | 220,395 | 300,208 | 355,079 | 275,408 | 511,027 | |
| Rental - Facility | 104,620 | 25,675 | 31,540 | 34,455 | 31,540 | |
| Rental - Land | 2,400 | 2,400 | 2,400 | 2,880 | 2,400 | |
| Rental - Office Space | 105,649 | 188,687 | 194,279 | 206,227 | 199,441 | |
| Rental - Uniforms | 25,612 | 24,538 | 32,000 | 26,218 | 33,000 | |
| Rental - Vehicles | 821 | 159 | 700 | 66 | 600 | |
| Solid Waste Hauling | 39,182 | 45,654 | 52,650 | 56,666 | 61,950 | |
| TOTAL CONTRACTS FOR SERVICES | 2,782,088 | 2,716,769 | 2,607,325 | 2,789,097 | 2,849,704 | 3.50% |

PROFESSIONAL SERVICES

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|--------------|
| Attorneys - Civil | 22,133 | 168 | 90,000 | - | 100,000 | |
| Auditor - External | 72,229 | 75,615 | 80,100 | 93,397 | 85,602 | |
| Clinic Services | 2,489 | 2,685 | 2,000 | 1,066 | 2,000 | |
| Computer Consulting | - | 1,150 | - | 16,915 | - | |
| Counseling Services | 4,370 | 5,550 | 7,000 | 5,928 | 7,000 | |
| Court Appointed Attorneys - CPS Mediation | 5,700 | 6,000 | 6,500 | 9,600 | - | |
| Cluster Court Support | 9,778 | 8,774 | 10,000 | 14,936 | 9,000 | |
| Guardian Ad-Litem | 40,000 | 40,050 | 45,000 | 54,000 | 40,000 | |
| Court of Inquiry | - | - | - | - | - | |
| Court Appointed Attorneys | 1,640,937 | 1,950,002 | 1,578,000 | 1,499,377 | 1,802,162 | |
| Court Appointed Attorneys - Juvenile | 153,000 | 165,240 | 165,000 | 171,000 | 200,000 | |
| Court Appointed Interpreter | 53,608 | 33,166 | 51,000 | 37,881 | 90,750 | |
| Court Appointed Attorney - Capital | 257,377 | 218,245 | 300,000 | 361,181 | 300,000 | |
| Regional Public Defense | - | - | - | - | 47,900 | |
| Dental Services | 778 | 966 | 750 | 1,920 | 1,500 | |
| Hospital Services | 766 | 1,868 | 1,000 | - | 1,000 | |
| Hospital Services - Jail | 128,552 | 223,447 | 200,000 | 70,745 | 200,000 | |
| In-Patient Services | 9,713 | 12,024 | 219,300 | 26,334 | 200,000 | |
| Out-Patient Services | 14,353 | 6,025 | 271,600 | 22,129 | 200,000 | |
| Out-Patient Services - Jail | 128,475 | 230,313 | 240,000 | 75,616 | 240,000 | |
| Laboratory and X-Ray Services | 66,613 | 34,505 | 203,000 | 11,336 | 153,000 | |
| Laboratory and X-Ray - Jail | 120,898 | 174,490 | 459,000 | 112,973 | 300,000 | |
| Physician Services | 183,809 | 156,991 | 261,860 | 131,539 | 208,360 | |
| Physician Services - Jail | 44,538 | 81,720 | 96,700 | 44,123 | 65,000 | |
| Professional Fees - Other | 156,547 | 176,320 | 598,800 | 151,060 | 794,050 | |
| Psychiatric Services | 16,655 | 25,375 | 22,000 | 21,929 | 32,000 | |
| Psychological Services | - | - | 500 | - | 500 | |
| Security Services | 1,170 | 1,574 | 2,400 | - | 3,000 | |
| TOTAL PROFESSIONAL SERVICES | 3,134,490 | 3,632,263 | 4,911,510 | 2,934,983 | 5,082,824 | 6.23% |

CONTRACTS FOR COMMUNITY SUPPORT

| | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|--|
| African American Museum | - | - | - | - | - | |
| Big Brothers/Big Sisters | 9,000 | - | - | - | - | |
| Boys and Girls Club | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | |
| Brazos Beautiful, Inc. | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|---|-------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>CONTRACTS FOR COMMUNITY SUPPORT (con't)</u> | | | | | | |
| B / CS Chamber of Commerce | - | - | - | 10,000 | 10,000 | |
| Brazos Animal Shelter | 40,000 | 67,422 | 83,671 | 83,671 | 83,671 | |
| Brazos Valley Arts Council | 10,000 | 10,000 | 8,000 | 8,000 | 8,000 | |
| Brazos Valley Community Network | 3,600 | 4,000 | 4,000 | 4,000 | 4,000 | |
| Brazos Valley Council of Government | 124,200 | 124,200 | 124,200 | 124,200 | 124,200 | |
| Brazos Valley Family Practice | - | - | - | - | - | |
| Brazos Food Bank | 7,000 | 7,700 | 7,700 | 7,700 | 7,700 | |
| Brazos County Historical Commission | 10 | 5,641 | 5,000 | 5,000 | 5,000 | |
| B.V. Veterans Memorial | - | - | - | 5,000 | 25,000 | |
| Bryan Animal Control | - | - | - | - | - | |
| Bryan EMS Protection | 243,531 | 243,531 | 243,531 | 243,531 | 243,531 | |
| College Station Animal Control | - | - | - | - | - | |
| College Station EMS Protection | 273,531 | 216,230 | 273,531 | 161,648 | 161,648 | |
| Central Appraisal District | 590,917 | 486,584 | 541,386 | 541,386 | 549,819 | |
| Childrens' Museum | - | - | - | - | - | |
| Community Public Health | 160,000 | 70,000 | - | - | - | |
| Easterwood Airport | 58,768 | 58,768 | 58,768 | 58,768 | 65,400 | |
| Family Health Dental Care | - | - | - | - | - | |
| Research Valley Partnership | 300,000 | 300,000 | 300,000 | 300,000 | 325,000 | |
| Economic Development Incentives | 313,500 | 218,500 | 431,653 | 431,653 | 393,653 | |
| Federal Soil Conservation District | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 | |
| George Bush Library | - | - | - | - | - | |
| Health & Human Serv IGT | 786,044 | 780,754 | 800,000 | 800,000 | 800,000 | |
| Health Department - County Support | 351,500 | 351,500 | 326,500 | 326,500 | 326,500 | |
| Health For All, Inc. | 27,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| M. H. M. R. of Brazos Valley | 105,000 | 90,000 | 90,000 | 90,000 | 90,000 | |
| MPO - County Support | 15,000 | - | - | - | 18,084 | |
| Next Gen Park | (37,696) | 134,971 | 141,827 | 175,101 | 178,429 | |
| 911 Emergency System | 693,003 | 697,338 | 734,742 | 734,742 | 754,702 | |
| Prenatal Care | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | |
| Regional Radio System | 37,219 | 46,069 | 76,489 | 76,489 | 90,613 | |
| Retired Senior Volunteer Program | 3,500 | 3,000 | - | - | 2,000 | |
| Rape Crisis Center | 18,000 | 18,000 | 17,500 | 17,500 | 17,500 | |
| Tex-21 | - | - | - | - | - | |
| High Speed Rail Program | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| 10th Court of Appeals | 1,624 | 1,624 | 1,700 | 1,700 | 1,700 | |
| United Way | - | - | - | - | - | |
| Volunteer Fire Department - Precinct 1 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | |
| Volunteer Fire Department - Precinct 2 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | |
| Volunteer Fire Department - Precinct 3 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | |
| Volunteer Fire Department - Precinct 4 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | |
| TOTAL CONTRACTS-COMMUNITY SUPPO | 4,407,750 | 4,233,332 | 4,567,698 | 4,504,089 | 4,583,650 | 5.62% |
| <u>CAPITAL OUTLAY</u> | 3,385,423 | 2,985,271 | 3,420,605 | 3,420,605 | 3,525,250 | 4.32% |
| <u>INTERFUND TRANSFERS</u> | | | | | | |
| Transfers to Alternative Dispute Resolution | 7,500 | 7,500 | 7,500 | - | 7,500 | |
| Transfers to General Permanent Improvement | 6,707,300 | 7,355,749 | 1,047,160 | 1,226,813 | 1,444,751 | |
| Courthouse Issue 2003 | - | - | - | - | - | |
| Transfers to Courthouse Security | 224,910 | 242,110 | 216,968 | 216,968 | 272,117 | |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DESCRIPTION | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET | % Of BUDGET |
|---|----------------------|----------------------|-------------------------------|---------------------------------|-------------------------------|----------------|
| <u>INTERFUND TRANSFERS (con't)</u> | | | | | | |
| Transfer to Debt Service | 178,870 | 277,559 | 244,625 | 128,184 | 250,675 | |
| Transfers to Exposition Fund | - | - | - | - | - | |
| Transfers to Grants Fund | 315,577 | 359,265 | 374,469 | 61,639 | 227,093 | |
| Transfers to County Management | - | 13,442 | - | - | - | |
| Transfers to HLI Fund | 200,000 | - | - | - | 1,000,000 | |
| Transfers to Voters Registration | | | | 1,770 | | |
| Transfers to Primary Elec. | 5,800 | - | - | 13,540 | - | |
| TOTAL INTERFUND TRANSFERS | 7,639,957 | 8,255,625 | 1,890,722 | 1,648,914 | 3,202,136 | 3.93% |
| <u>TOTAL GENERAL FUND</u> | \$ 69,371,670 | \$ 71,600,733 | \$ 74,304,921 | \$ 70,549,335 | \$ 81,529,596 | 100.00% |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| <u>FUNCTION</u> | <u>2010</u> <u>ACTUAL</u> | <u>FY 2011</u> <u>ACTUAL</u> | <u>FY 2012</u> <u>ORIGINAL</u> <u>BUDGET</u> | <u>FY 2013</u> <u>APPROVED</u> <u>BUDGET</u> | <u>Percent</u> <u>Change</u> |
|--|------------------------------|---------------------------------|--|--|---------------------------------|
| GENERAL GOVERNMENT | | | | | |
| COUNTY JUDGE | 201,541 | \$ 205,781 | \$ 287,814 | \$ 275,099 | -4% |
| BUDGET OFFICE | 139,521 | 149,754 | 171,262 | 184,450 | 8% |
| COMMISSIONERS' COURT | | | | | |
| Administration | 1,145,424 | 1,349,184 | 1,435,417 | 1,574,667 | 10% |
| Non-Departmental | 1,220,664 | 1,097,649 | 1,881,699 | 4,722,803 | 151% |
| Boonville Cementary | | - | - | | |
| Contingency | - | - | 1,736,979 | 2,500,000 | 44% |
| Community Support Contracts | 2,731,945 | 2,710,118 | 3,037,936 | 3,165,771 | 4% |
| COUNTY TREASURER | 408,631 | 418,261 | 434,535 | 449,890 | 4% |
| RISK MANAGEMENT | 133,887 | 137,262 | 143,416 | 147,884 | 3% |
| TAX ASSESSOR-COLLECTOR | 1,532,475 | 1,611,075 | 1,747,181 | 1,773,932 | 2% |
| INFORMATION TECHNOLOGY | 2,041,021 | 2,012,208 | 2,384,115 | 2,513,052 | 5% |
| HUMAN RESOURCES | 263,442 | 261,733 | 295,438 | 308,150 | 4% |
| AUDITOR | 642,463 | 685,096 | 700,466 | 728,801 | 4% |
| PURCHASING | 243,141 | 239,653 | 260,946 | 267,330 | 2% |
| BUILDING AND GROUNDS MAINTENANCE | 1,509,527 | 1,526,936 | 1,669,984 | 1,799,621 | 8% |
| TOTAL GENERAL GOVERNMENT | 12,213,681 | 12,404,711 | 16,187,188 | 20,411,450 | 26% |
| JUDICIAL SYSTEM | | | | | |
| PRE-TRIAL OFFICER | - | - | - | 48,047 | |
| CHILD REPRESENTATION OFFICE | - | - | - | 184,838 | |
| COLLECTIONS | 211,243 | 256,038 | 259,412 | 275,099 | 6% |
| COURT SUPPORT COSTS - CRIMINAL | - | 1,912,135 | 1,666,000 | 2,088,400 | 25% |
| COURT SUPPORT COSTS - CIVIL | - | 1,910,801 | 1,467,500 | 1,452,162 | -1% |
| COUNTY ATTORNEY | 2,207,443 | 2,367,605 | 2,611,122 | 2,718,565 | 4% |
| DISTRICT ATTORNEY | | | | | |
| Administration | 2,454,353 | 2,503,941 | 2,634,580 | 2,720,549 | 3% |
| Child Protective Services | 101,424 | 114,677 | 109,857 | 112,880 | 3% |
| DISTRICT CLERK | | | | | |
| Administration | 841,407 | 793,589 | 878,213 | 891,382 | 1% |
| Jury Services | 276,218 | 294,218 | 307,216 | 310,126 | 1% |
| COUNTY CLERK | | | | | |
| Administration | 641,437 | 666,887 | 694,074 | 718,523 | 4% |
| Vital Statistics Preservation | 3,196 | 3,267 | 8,000 | 7,200 | -10% |
| 85TH DISTRICT COURT | 288,351 | 294,056 | 310,545 | 317,930 | 2% |
| 272ND DISTRICT COURT | 281,724 | 274,213 | 294,336 | 300,030 | 2% |
| 361ST DISTRICT COURT | 281,252 | 293,898 | 306,312 | 313,339 | 2% |
| JUVENILE COURT REFEREE | 121,651 | 130,709 | 133,472 | 136,990 | 3% |
| ASSOCIATE JUDGE # 1 | 224,407 | 232,719 | 242,891 | 251,501 | 4% |
| COUNTY DRUG COURT PROGRAM | 14,702 | 8,204 | 21,556 | 21,639 | 0% |
| ASSOCIATE JUDGE # 2 | 190,173 | 220,794 | 246,557 | 256,372 | 4% |
| BRAZOS COUNTY FAMILY COURT ANNEX | 170,254 | 185,341 | 215,931 | 204,855 | -5% |
| COUNTY COURT AT LAW #1 | 437,611 | 447,404 | 459,405 | 472,767 | 3% |
| COUNTY COURT AT LAW #2 | 427,731 | 439,750 | 458,720 | 473,125 | 3% |
| JUSTICE OF THE PEACE - PRECINCT 1 | 297,257 | 300,827 | 323,563 | 330,937 | 2% |
| JUSTICE OF THE PEACE - PRECINCT 2 PI 1 | 194,334 | 205,849 | 218,852 | 224,820 | 3% |
| JUSTICE OF THE PEACE - PRECINCT 2 PI 2 | 204,653 | 218,529 | 219,413 | 224,437 | 2% |
| JUSTICE OF THE PEACE - PRECINCT 3 | 317,483 | 318,577 | 296,637 | 303,865 | 2% |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| <u>FUNCTION</u> | <u>2010 ACTUAL</u> | <u>FY 2011 ACTUAL</u> | <u>FY 2012 ORIGINAL BUDGET</u> | <u>FY 2013 APPROVED BUDGET</u> | <u>Percent Change</u> |
|--|------------------------|---------------------------|--|--|---------------------------|
| JUDICIAL SYSTEM (cont.) | | | | | |
| JUSTICE OF THE PEACE - PRECINCT 4 | 168,239 | 206,255 | 226,656 | 231,815 | 2% |
| COMMUNITY SUPERVISION SUPPORT | 30,168 | 63,043 | 58,100 | 81,700 | 41% |
| JUDICIAL COURT SUPPORT | 3,408,172 | - | - | - | |
| TOTAL JUDICIAL SYSTEM | 13,794,880 | 14,663,328 | 14,668,920 | 15,673,893 | 7% |
| LAW ENFORCEMENT | | | | | |
| SHERIFF | | | | | |
| Patrol Division | 4,222,273 | 4,588,235 | 4,679,343 | 4,869,560 | 4% |
| Jail Administration | 10,128,368 | 10,194,410 | 10,263,272 | 10,499,515 | 2% |
| JOINT TERRORISM TASK FORCE | 11,309 | 3,697 | - | 10,000 | |
| CONSTABLE PRECINCT 1 | 380,392 | 314,183 | 324,509 | 362,228 | 12% |
| CONSTABLE PRECINCT 2 | 487,401 | 577,921 | 596,578 | 612,600 | 3% |
| CONSTABLE PRECINCT 3 | 299,386 | 301,848 | 311,750 | 321,409 | 3% |
| CONSTABLE PRECINCT 4 | 500,065 | 517,455 | 523,968 | 609,174 | 16% |
| TOTAL LAW ENFORCEMENT | 16,029,193 | 16,497,749 | 16,699,420 | 17,284,486 | 4% |
| JUVENILE SERVICES | | | | | |
| JUVENILE DEPARTMENT | | | | | |
| Administration | 3,080,027 | 3,400,770 | 3,601,693 | 3,790,883 | 5% |
| Texas Youth Commission Parole | 155,560 | 152,909 | 199,468 | 206,427 | 3% |
| Juvenile Justice Alternative Education Program | 181,500 | 188,939 | 195,739 | 200,999 | 3% |
| Juvenile (Title IV-E) | 448,665 | 142,035 | 173,485 | 178,746 | 3% |
| State Commodity Program | 3,975 | 1,165 | 3,000 | 3,000 | 0% |
| TOTAL JUVENILE SERVICES | 3,869,727 | 3,885,817 | 4,173,385 | 4,380,055 | 5% |
| PUBLIC TRANSPORTATION | | | | | |
| ROAD AND BRIDGE | 10,070,688 | 9,929,789 | 12,718,163 | 13,394,144 | 5% |
| TOTAL PUBLIC TRANSPORTATION | 10,070,688 | 9,929,789 | 12,718,163 | 13,394,144 | 5% |
| HEALTH and HUMAN SERVICES | | | | | |
| INDIGENT HEALTH CARE | 2,038,603 | 2,260,514 | 3,638,400 | 2,882,732 | -21% |
| COMMUNITY PUBLIC HEALTH | 160,000 | 70,000 | - | - | |
| VETERAN'S SERVICES | 17,938 | 27,208 | 44,678 | 51,429 | 15% |
| BOONVILLE CEMETARY | - | 1,600 | 6,000 | 6,400 | 7% |
| COUNTY EMS & FIRE PROTECTION | 633,062 | 575,761 | 633,062 | 521,179 | -18% |
| COUNTY CLERK - ELECTIONS | 270,369 | 236,553 | 323,605 | 330,167 | 2% |
| COUNTY WELFARE | 6,228 | 1,100 | 5,000 | - | -100% |
| HEALTH DEPARTMENT - SUPPORT | 56,137 | 57,595 | 55,800 | 61,227 | 10% |
| EMERGENCY MANAGEMENT | 228,613 | 228,901 | 238,228 | 250,994 | 5% |
| EXPOSITION CENTER | 932,702 | 1,086,666 | 1,405,045 | 1,454,619 | 4% |
| BRAZOS CENTER | 800,520 | 815,507 | 920,443 | 913,874 | -1% |
| COUNTY AGRICULTURE EXTENSION | 330,835 | 313,069 | 374,162 | 381,611 | 2% |
| CHILD PROTECTIVE SERVICES | 34,956 | 37,136 | 50,000 | 50,000 | 0% |
| ENVIRONMENTAL PROTECTION | 243,577 | 252,104 | 272,700 | 279,200 | 2% |
| TOTAL HUMAN SERVICES | 5,753,539 | 5,963,713 | 7,967,123 | 7,183,432 | -10% |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| <u>FUNCTION</u> | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET | Percent Change |
|-------------------------------------|------------------------|---------------------------|--|--|---------------------------|
| OPERATING TRANSFERS | | | | | |
| Alternative Dispute Resolution Fund | 7,500 | 7,500 | 7,500 | 7,500 | 0% |
| Capital Improvement Fund | 6,707,300 | 7,355,749 | 1,047,160 | 1,444,751 | 38% |
| Courthouse Issue 2003 | - | - | - | - | |
| Courthouse Security | 224,910 | 242,110 | 216,968 | 272,117 | 25% |
| Debt Service | 178,870 | 277,559 | 244,625 | 250,675 | 2% |
| Exposition Fund | - | - | - | - | |
| Grants Fund | 315,577 | 359,265 | 374,469 | 227,093 | -39% |
| County Management | - | 13,442 | - | - | |
| HLI Fund | 200,000 | | - | 1,000,000 | |
| Voter Registration | | | | | |
| Primary Elect | 5,800 | - | - | - | |
| TOTAL OPERATING TRANSFERS | 7,639,957 | 8,255,625 | 1,890,722 | 3,202,136 | 69% |

| | | | | | | | | | |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|------------|
| TOTAL GENERAL FUND EXPENDITURES | \$ | 69,371,670 | \$ | 71,600,733 | \$ | 74,304,921 | \$ | 81,529,596 | 10% |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|------------|

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| COUNTY JUDGE | | | | |
| Salary and Wages | \$ 154,900 | \$ 153,009 | \$ 205,077 | \$ 196,548 |
| Benefits | 40,441 | 39,633 | 67,387 | 63,201 |
| Departmental Support | 3,158 | 8,739 | 12,150 | 12,150 |
| Repairs and Maintenance | - | - | - | - |
| Minor Acquisitions | - | 855 | - | - |
| Contracts for Services | 3,043 | 3,544 | 3,200 | 3,200 |
| TOTAL COUNTY JUDGE | 201,541 | 205,781 | 287,814 | 275,099 |
| PRE-TRIAL OFFICER ** | | | | |
| Salary and Wages | - | - | - | 32,612 |
| Benefits | - | - | - | 6,895 |
| Departmental Support | - | - | - | 8,540 |
| TOTAL BUDGET OFFICE | - | - | - | 48,047 |
| CHILD REPRESENTATION OFFICE**** | | | | |
| Salary and Wages | - | - | - | 138,123 |
| Benefits | - | - | - | 46,715 |
| Departmental Support | - | - | - | - |
| TOTAL BUDGET OFFICE | - | - | - | 184,838 |
| BUDGET OFFICE | | | | |
| Salary and Wages | 105,594 | 113,178 | 123,512 | 134,072 |
| Benefits | 30,962 | 33,212 | 42,350 | 45,628 |
| Departmental Support | 2,965 | 3,364 | 5,400 | 4,750 |
| TOTAL BUDGET OFFICE | 139,521 | 149,754 | 171,262 | 184,450 |
| COMMISSIONERS' COURT | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 437,700 | 455,721 | 454,816 | 468,564 |
| Benefits | 681,620 | 856,072 | 939,866 | 1,065,568 |
| Departmental Support | 22,949 | 34,452 | 36,635 | 37,435 |
| Repairs and Maintenance | 178 | - | 100 | 100 |
| Minor Acquisitions | - | - | 1,000 | - |
| Professional Services | - | - | - | - |
| Contracts for Services | 2,977 | 2,940 | 3,000 | 3,000 |
| Capital Outlay | - | - | - | - |
| TOTAL ADMINISTRATION | 1,145,424 | 1,349,184 | 1,435,417 | 1,574,667 |
| <u>NON-DEPARTMENTAL</u> | | | | |
| Salary and Wages | - | - | - | 1,230,603 |
| Benefits | - | - | - | 1,000,000 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| <u>NON-DEPARTMENTAL (cont.)</u> | | | | |
| Departmental Support | 1,117,153 | 961,717 | 1,277,199 | 1,677,200 |
| Repairs and Maintenance | (51) | - | 24,000 | - |
| Contracts for Services | 27,816 | 36,334 | 30,500 | 50,000 |
| Professional Services | 75,746 | 99,597 | 550,000 | 765,000 |
| TOTAL NON-DEPARTMENTAL | 1,220,664 | 1,097,649 | 1,881,699 | 4,722,803 |
| <u>CONTINGENCY</u> | | | | |
| Departmental Support | - | - | 1,736,979 | 2,500,000 |
| TOTAL CONTINGENCY | - | - | 1,736,979 | 2,500,000 |
| <u>COMMUNITY SUPPORT</u> | | | | |
| Contracts for Community Support | 2,731,945 | 2,710,118 | 3,037,936 | 3,165,771 |
| TOTAL COMMUNITY SUPPORT | 2,731,945 | 2,710,118 | 3,037,936 | 3,165,771 |
| <u>COLLECTIONS ***</u> | | | | |
| Salary and Wages | - | 168,192 | 167,765 | 179,539 |
| Benefits | - | 69,966 | 77,088 | 80,801 |
| Departmental Support | - | 10,901 | 12,129 | 12,329 |
| Minor Acquisitions | - | 5,213 | - | - |
| Contracts- Services | - | 1,766 | 2,430 | 2,430 |
| TOTAL COLLECTIONS | - | 256,038 | 259,412 | 275,099 |
| <u>COURT SUPPORT COSTS - CRIMINAL</u> | | | | |
| Departmental Support | - | 159,350 | 148,000 | 168,500 |
| Professional Services | - | 1,752,785 | 1,518,000 | 1,919,900 |
| TOTAL COURT SUPPORT COSTS - CRIMINAL | - | 1,912,135 | 1,666,000 | 2,088,400 |
| <u>COURT SUPPORT COSTS - CIVIL</u> | | | | |
| Departmental Support | - | 293,590 | 277,500 | 307,000 |
| Contracts for Services | - | 981,069 | 600,000 | 600,000 |
| Professional Services | - | 636,142 | 590,000 | 545,162 |
| TOTAL COURT SUPPORT COSTS - CIVIL | - | 1,910,801 | 1,467,500 | 1,452,162 |
| <u>COURT SUPPORT COST *</u> | | | | |
| | 3,408,172 | - | - | - |
| | 3,408,172 | - | - | - |
| TOTAL COMMISSIONERS COURT | 8,506,205 | 9,235,925 | 11,484,943 | 15,778,902 |
| <u>BOONVILE CEMETARY</u> | | | | |
| Repairs and Maintenance | - | 1,600 | 6,000 | 6,400 |
| TOTAL BOONVILE CEMETARY | - | 1,600 | 6,000 | 6,400 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|-------------------------------------|------------------------|---------------------------|--|--|
| COUNTY TREASURER | | | | |
| Salary and Wages | 292,446 | 290,596 | 295,810 | 306,024 |
| Benefits | 103,673 | 109,332 | 119,909 | 124,831 |
| Departmental Support | 9,237 | 12,274 | 15,031 | 15,175 |
| Repairs and Maintenance | 542 | 785 | 785 | 860 |
| Minor Acquisitions | - | 2,575 | - | - |
| Contracts for Services | 2,734 | 2,700 | 3,000 | 3,000 |
| TOTAL COUNTY TREASURER | 408,631 | 418,261 | 434,535 | 449,890 |
| RISK MANAGEMENT | | | | |
| Salary and Wages | 89,159 | 89,887 | 91,372 | 95,171 |
| Benefits | 30,431 | 33,499 | 35,674 | 37,343 |
| Departmental Support | 8,658 | 8,474 | 12,370 | 11,370 |
| Minor Acquisitions | 3,317 | 1,324 | - | - |
| Professional Services | 2,322 | 2,578 | 4,000 | 4,000 |
| Capital Outlay | - | 1,500 | - | - |
| TOTAL RISK MANAGEMENT | 133,886 | 137,262 | 143,416 | 147,884 |
| TAX ASSESSOR-COLLECTOR | | | | |
| Salary and Wages | 1,058,745 | 1,074,816 | 1,135,978 | 1,164,845 |
| Benefits | 410,468 | 453,758 | 528,853 | 545,537 |
| Departmental Support | 50,226 | 39,970 | 56,050 | 56,550 |
| Repairs and Maintenance | 1,424 | 1,495 | 1,800 | 1,000 |
| Minor Acquisitions | 3,256 | 1,243 | - | - |
| Contract Services | 8,357 | 13,724 | 18,500 | 6,000 |
| Capital Outlay | - | 26,070 | 6,000 | - |
| TOTAL TAX ASSESSOR-COLLECTOR | 1,532,475 | 1,611,075 | 1,747,181 | 1,773,932 |
| INFORMATION TECHNOLOGY | | | | |
| Salary and Wages | 903,429 | 937,497 | 1,035,520 | 1,113,128 |
| Benefits | 272,641 | 296,744 | 365,544 | 407,985 |
| Departmental Support | 96,909 | 71,270 | 85,282 | 78,645 |
| Repairs and Maintenance | 48,160 | 47,421 | 41,118 | 37,238 |
| Minor Acquisitions | 165,122 | 164,764 | 252,755 | 224,545 |
| Contracts for Services | 515,358 | 488,354 | 598,696 | 630,261 |
| Professional Services | - | 1,150 | - | - |
| Capital Outlay | 39,402 | 5,010 | 5,200 | 21,250 |
| TOTAL INFORMATION TECHNOLOGY | 2,041,022 | 2,012,208 | 2,384,115 | 2,513,052 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| HUMAN RESOURCES | | | | |
| Salary and Wages | 175,054 | 170,801 | 184,280 | 189,042 |
| Benefits | 64,153 | 63,932 | 80,208 | 83,008 |
| Departmental Support | 19,499 | 20,533 | 25,450 | 25,600 |
| Repairs and Maintenance | - | - | 100 | 100 |
| Minor Acquisitions | | 1,732 | - | - |
| Contracts for Services | 4,735 | 4,735 | 5,400 | 5,400 |
| Professional Services | - | - | - | 5,000 |
| TOTAL HUMAN RESOURCES | 263,442 | 261,733 | 295,438 | 308,150 |
| AUDITOR | | | | |
| Salary and Wages | 473,005 | 497,764 | 496,593 | 514,953 |
| Benefits | 150,080 | 168,789 | 186,658 | 195,013 |
| Departmental Support | 13,705 | 14,521 | 13,115 | 14,735 |
| AUDITOR CONT. | | | | |
| Repairs and Maintenance | - | - | - | - |
| Minor Acquisitions | 1,486 | - | - | - |
| Contracts - Service | 4,188 | 4,021 | 4,100 | 4,100 |
| TOTAL AUDITOR | 642,463 | 685,096 | 700,466 | 728,801 |
| PURCHASING | | | | |
| Salary and Wages | 170,642 | 162,035 | 171,643 | 178,296 |
| Benefits | 59,529 | 59,449 | 69,167 | 72,138 |
| Departmental Support | 9,595 | 9,242 | 15,450 | 12,210 |
| Repairs and Maintenance | 1,141 | 5,874 | 2,000 | 2,000 |
| Minor Acquisitions | - | 855 | - | - |
| Contracts- Services | 2,234 | 2,198 | 2,686 | 2,686 |
| Professional Services | - | - | - | - |
| TOTAL PURCHASING | 243,141 | 239,653 | 260,946 | 267,330 |
| BUILDING AND GROUNDS MAINTENANCE | | | | |
| Salary and Wages | 853,567 | 840,326 | 854,217 | 873,766 |
| Benefits | 312,096 | 333,553 | 360,912 | 376,605 |
| Departmental Support | 56,998 | 62,379 | 64,300 | 78,350 |
| Repairs and Maintenance | 210,839 | 220,284 | 295,200 | 353,200 |
| Minor Acquisitions | 8,021 | 6,039 | 4,000 | 6,000 |
| Contracts for Services | 66,836 | 62,781 | 88,955 | 108,700 |
| Professional Services | 1,170 | 1,574 | 2,400 | 3,000 |
| Capital Outlay | - | - | - | - |
| TOTAL BUILDING/GROUNDS MAINTENANCE | 1,509,527 | 1,526,936 | 1,669,984 | 1,799,621 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| COUNTY ATTORNEY | | | | |
| Salary and Wages | 1,650,961 | 1,717,603 | 1,839,225 | 1,901,549 |
| Benefits | 495,790 | 553,724 | 636,079 | 663,698 |
| Departmental Support | 43,455 | 73,834 | 102,750 | 120,250 |
| Repairs and Maintenance | 11,765 | 17,762 | 24,032 | 24,032 |
| Minor Acquisitions | - | - | - | - |
| Contract Services | 5,472 | 4,682 | 9,036 | 9,036 |
| Capital Outlay | - | - | - | - |
| TOTAL COUNTY ATTORNEY | 2,207,443 | 2,367,605 | 2,611,122 | 2,718,565 |
| DISTRICT ATTORNEY | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 1,769,509 | 1,796,385 | 1,833,957 | 1,881,400 |
| Benefits | 537,717 | 578,733 | 650,177 | 683,579 |
| DISTRICT ATTORNEY CONT. | | | | |
| Departmental Support | 130,943 | 107,625 | 130,976 | 133,100 |
| Repairs and Maintenance | 6,444 | 7,300 | 7,600 | 10,600 |
| Minor Acquisitions | 1,383 | 3,818 | - | - |
| Contract Services | 8,357 | 10,080 | 11,870 | 11,870 |
| TOTAL ADMINISTRATION | 2,454,353 | 2,503,941 | 2,634,580 | 2,720,549 |
| <u>CHILD PROTECTIVE SERVICES (Title IV-E)</u> | | | | |
| Salary and Wages | 72,311 | 84,934 | 76,056 | 77,998 |
| Benefits | 21,592 | 26,097 | 24,901 | 25,982 |
| Departmental Support | 7,520 | 3,647 | 8,900 | 8,900 |
| CHILD PROTECTIVE SERVICES | 101,424 | 114,677 | 109,857 | 112,880 |
| TOTAL DISTRICT ATTORNEY | 2,555,777 | 2,618,619 | 2,744,437 | 2,833,429 |
| DISTRICT CLERK | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 584,431 | 536,336 | 577,718 | 591,368 |
| Benefits | 208,873 | 206,181 | 241,577 | 241,096 |
| Departmental Support | 37,002 | 39,400 | 43,818 | 43,818 |
| Repairs and Maintenance | 850 | - | 100 | 100 |
| Minor Acquisitions | - | 544 | - | - |
| Contract Services | 10,251 | 11,128 | 15,000 | 15,000 |
| Capital Outlay | - | - | - | - |
| TOTAL ADMINISTRATION | 841,407 | 793,589 | 878,213 | 891,382 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| <u>JURY SERVICES</u> | | | | |
| Salary and Wages | 76,075 | 76,939 | 76,656 | 78,425 |
| Benefits | 27,895 | 30,718 | 32,660 | 33,801 |
| Departmental Support | 165,032 | 177,568 | 189,800 | 189,800 |
| Repairs and Maintenance | 278 | 278 | 400 | 400 |
| Minor Acquisitions | - | - | - | - |
| Contract Services | 6,938 | 8,715 | 7,700 | 7,700 |
| TOTAL JURY SERVICES | 276,218 | 294,218 | 307,216 | 310,126 |
| <u>COLLECTIONS ***</u> | | | | |
| Salary and Wages | 143,987 | - | - | - |
| Benefits | 56,093 | - | - | - |
| Departmental Support | 9,814 | - | - | - |
| Minor Acquisitions | - | - | - | - |
| Contracts- Services | 1,349 | - | - | - |
| TOTAL COLLECTIONS | 211,243 | - | - | - |
| TOTAL DISTRICT CLERK | 1,328,867 | 1,087,807 | 1,185,429 | 1,201,508 |
| <u>COUNTY CLERK</u> | | | | |
| Salary and Wages | 394,197 | 398,487 | 400,580 | 416,882 |
| Benefits | 147,391 | 161,178 | 179,514 | 186,811 |
| Departmental Support | 96,069 | 93,571 | 109,360 | 110,210 |
| Repairs and Maintenance | - | - | - | - |
| Minor Acquisitions | - | 912 | - | - |
| Contract Services | 3,780 | 3,739 | 4,620 | 4,620 |
| Capital Outlay | - | 9,000 | - | - |
| TOTAL COUNTY CLERK - ADMINISTRATION | 641,437 | 666,887 | 694,074 | 718,523 |
| <u>COUNTY CLERK - ELECTIONS</u> | | | | |
| Salary and Wages | 57,989 | 53,259 | 65,827 | 67,391 |
| Outside Labor Costs | 82,119 | 67,826 | 87,580 | 87,580 |
| Benefits | 23,780 | 26,693 | 37,398 | 38,446 |
| Departmental Support | 22,846 | 14,536 | 18,700 | 22,750 |
| Repairs and Maintenance | 6,679 | - | 14,000 | 14,000 |
| Minor Acquisitions | - | 855 | - | - |
| Contracts for Services | 1,984 | 1,545 | 3,100 | 3,000 |
| Professional Services | 74,972 | 71,839 | 97,000 | 97,000 |
| TOTAL COUNTY CLERK - ELECTIONS | 270,369 | 236,553 | 323,605 | 330,167 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| COUNTY CLERK - VITAL STATISTIC PRESERVATION | | | | |
| Departmental Support | 3,196 | 3,267 | 6,000 | 6,200 |
| Minor Acquisitions | - | - | - | - |
| Contracts for Services | - | - | 2,000 | 1,000 |
| TOTAL COUNTY CLERK - VITAL STATISTICS | 3,196 | 3,267 | 8,000 | 7,200 |
| TOTAL COUNTY CLERK | 915,001 | 906,707 | 1,025,679 | 1,055,890 |
| 85TH DISTRICT COURT | | | | |
| Salary and Wages | 198,992 | 200,152 | 200,574 | 205,402 |
| Outside Labor Costs | - | - | - | - |
| Benefits | 64,796 | 70,569 | 83,412 | 85,969 |
| Departmental Support | 24,008 | 22,466 | 23,825 | 23,825 |
| Repairs and Maintenance | 555 | 555 | 850 | 850 |
| Minor Acquisitions | - | - | - | - |
| Contracts for Services | - | 314 | 1,884 | 1,884 |
| TOTAL 85TH DISTRICT COURT | 288,351 | 294,056 | 310,545 | 317,930 |
| 272ND DISTRICT COURT | | | | |
| Salary and Wages | 174,937 | 192,813 | 198,980 | 203,369 |
| Outside Labor Costs | - | - | - | - |
| Benefits | 65,835 | 69,640 | 74,096 | 76,751 |
| Departmental Support | 38,612 | 9,475 | 18,700 | 17,350 |
| 272ND DISTRICT COURT CONT. | | | | |
| Repairs and Maintenance | - | - | - | - |
| Minor Acquisitions | 325 | - | - | - |
| Contract Services | 2,015 | 2,284 | 2,560 | 2,560 |
| TOTAL 272ND DISTRICT COURT | 281,724 | 274,213 | 294,336 | 300,030 |
| 361ST DISTRICT COURT | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 193,631 | 195,353 | 195,027 | 199,993 |
| Outside Labor Costs | - | - | - | - |
| Benefits | 66,191 | 77,785 | 82,282 | 84,943 |
| Departmental Support | 4,731 | 5,144 | 5,600 | 5,450 |
| Repairs and Maintenance | 325 | - | 100 | 100 |
| Minor Acquisitions | - | - | - | - |
| Contract Services | 3,281 | 3,285 | 3,822 | 3,822 |
| Professional Services | - | - | - | - |
| TOTAL ADMINISTRATION | 268,159 | 281,567 | 286,831 | 294,308 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| JUDICIAL SUPPORT | | | | |
| Salary and Wages | - | - | 351 | 351 |
| Benefits | - | 1 | 30 | 30 |
| Departmental Support | 10,017 | 9,492 | 12,150 | 11,650 |
| TOTAL JUDICIAL SUPPORT | 10,017 | 9,493 | 12,531 | 12,031 |
| STAFF SUPPORT | | | | |
| Departmental Support | 3,076 | 2,838 | 6,950 | 7,000 |
| TOTAL STAFF SUPPORT | 3,076 | 2,838 | 6,950 | 7,000 |
| TOTAL 361ST DISTRICT COURT | 281,252 | 293,898 | 306,312 | 313,339 |
| JUVENILE COURT REFEREE | | | | |
| Salary and Wages | 91,760 | 95,949 | 96,333 | 98,546 |
| Benefits | 24,724 | 30,361 | 32,469 | 33,774 |
| Departmental Support | 4,630 | 4,399 | 4,670 | 4,670 |
| Minor Acquisitions | 536 | - | - | - |
| TOTAL JUVENILE COURT REFEREE | 121,651 | 130,709 | 133,472 | 136,990 |
| ASSOCIATE JUDGE #1 | | | | |
| Salary and Wages | 167,810 | 172,162 | 171,728 | 175,806 |
| Benefits | 46,207 | 50,723 | 60,571 | 62,913 |
| Departmental Support | 4,716 | 5,280 | 5,432 | 7,782 |
| Repairs and Maintenance | - | - | 300 | 300 |
| Minor Acquisitions | 1,792 | - | - | - |
| Contracts for Services | 3,883 | 4,554 | 4,860 | 4,700 |
| Professional Services | - | - | - | - |
| TOTAL ASSOCIATE JUDGE #1 | 224,407 | 232,719 | 242,891 | 251,501 |
| COUNTY DRUG COURT PROGRAM | | | | |
| Salary and Wages | 7,744 | 6,289 | 12,007 | 12,007 |
| Benefits | 1,128 | 1,016 | 2,449 | 2,532 |
| Departmental Support | 5,830 | 900 | 6,330 | 6,330 |
| Minor Acquisitions | - | - | 770 | 770 |
| TOTAL COUNTY DRUG COURT PROGRAM | 14,702 | 8,204 | 21,556 | 21,639 |
| ASSOCIATE JUDGE # 2 | | | | |
| Salary and Wages | 142,807 | 167,860 | 169,227 | 177,026 |
| Benefits | 37,441 | 44,837 | 64,262 | 66,786 |
| Departmental Support | 5,882 | 5,817 | 8,208 | 7,700 |
| Repairs and Maintenance | 60 | - | - | - |
| Minor Acquisitions | 1,996 | - | - | - |
| Contracts for Services | 1,758 | 2,280 | 4,860 | 4,860 |
| Professional Services | 230 | - | - | - |
| TOTAL ASSOCIATE JUDGE #2 | 190,173 | 220,794 | 246,557 | 256,372 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| BRAZOS COUNTY FAMILY COURT ANNEX | | | | |
| Salary and Wages | 4,561 | 20,476 | 37,018 | 38,617 |
| Benefits | 330 | 3,373 | 7,007 | 7,570 |
| Departmental Support | 22,456 | 13,869 | 13,500 | 13,100 |
| Contracts for Services | 87,430 | 92,798 | 96,906 | 96,568 |
| Professional Fees | 55,478 | 54,824 | 61,500 | 49,000 |
| TOTAL BRAZOS COUNTY FAMILY COURT ANNEX | 170,254 | 185,341 | 215,931 | 204,855 |
| COUNTY COURT AT LAW #1 | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 326,652 | 328,857 | 329,842 | 338,058 |
| Outside Labor | - | - | - | - |
| Benefits | 94,629 | 102,088 | 110,041 | 114,333 |
| Departmental Support | 3,855 | 5,033 | 4,000 | 4,600 |
| Repairs and Maintenance | 370 | 370 | 370 | 370 |
| Minor Acquisitions | 120 | - | 720 | - |
| Contracts for Services | - | 727 | - | 720 |
| TOTAL ADMINISTRATION | 425,626 | 437,075 | 444,973 | 458,081 |
| <u>JUDICIAL SUPPORT</u> | | | | |
| Salary and Wages | 7,132 | 5,571 | 7,140 | 7,140 |
| Benefits | 555 | 451 | 582 | 586 |
| Departmental Support | 2,181 | 1,628 | 2,210 | 2,210 |
| TOTAL JUDICIAL SUPPORT | 9,868 | 7,650 | 9,932 | 9,936 |
| COUNTY COURT AT LAW #1 CONT. | | | | |
| <u>STAFF SUPPORT</u> | | | | |
| Departmental Support | 2,117 | 2,680 | 4,500 | 4,750 |
| TOTAL STAFF SUPPORT | 2,117 | 2,680 | 4,500 | 4,750 |
| TOTAL COUNTY COURT AT LAW #1 | 437,611 | 447,405 | 459,405 | 472,767 |
| COUNTY COURT AT LAW #2 | | | | |
| Salary and Wages | 322,501 | 327,543 | 329,089 | 337,695 |
| Outside Services | - | - | - | - |
| Benefits | 93,411 | 101,478 | 109,731 | 113,850 |
| Departmental Support | 11,142 | 10,470 | 19,450 | 20,050 |
| Repairs and Maintenance | 304 | 259 | 450 | 100 |
| Minor Acquisitions | 372 | - | - | 1,430 |
| TOTAL COUNTY COURT AT LAW #2 | 427,731 | 439,750 | 458,720 | 473,125 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| JUSTICE OF THE PEACE - PRECINCT 1 | | | | |
| Salary and Wages | 185,600 | 184,115 | 190,869 | 195,668 |
| Benefits | 55,438 | 60,464 | 72,989 | 75,754 |
| Departmental Support | 23,876 | 23,951 | 27,590 | 27,400 |
| Repairs and Maintenance | 30 | 28 | 75 | 75 |
| Minor Acquisitions | - | - | - | - |
| Contracts for Services | 32,314 | 32,270 | 32,040 | 32,040 |
| TOTAL JUSTICE OF THE PEACE PRECINCT 1 | 297,257 | 300,827 | 323,563 | 330,937 |
| JUSTICE OF THE PEACE - PRECINCT 2 Place 1 | | | | |
| Salary and Wages | 144,087 | 145,511 | 146,878 | 150,869 |
| Benefits | 41,735 | 50,460 | 64,014 | 66,251 |
| Departmental Support | 6,238 | 7,094 | 5,200 | 5,200 |
| Minor Acquisitions | - | 547 | - | - |
| Contracts for Services | 2,274 | 2,236 | 2,760 | 2,500 |
| TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1 | 194,334 | 205,849 | 218,852 | 224,820 |
| JUSTICE OF THE PEACE - PRECINCT 2 Place 2 | | | | |
| Salary and Wages | 151,015 | 158,026 | 146,131 | 148,301 |
| Benefits | 42,772 | 48,880 | 63,807 | 65,661 |
| Departmental Support | 8,874 | 8,933 | 7,100 | 8,100 |
| Repairs and Maintenance | - | 448 | 125 | 125 |
| Minor Acquisitions | - | - | - | - |
| Contracts for Services | 1,992 | 1,992 | 2,000 | 2,000 |
| Professional Services | - | 250 | 250 | 250 |
| TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2 | 204,653 | 218,529 | 219,413 | 224,437 |
| JUSTICE OF THE PEACE - PRECINCT 3 | | | | |
| Salary and Wages | 213,128 | 214,321 | 190,232 | 194,716 |
| Benefits | 81,045 | 81,077 | 81,360 | 84,104 |
| Departmental Support | 17,495 | 19,080 | 17,945 | 17,945 |
| Repairs and Maintenance | - | - | 100 | 100 |
| Contract Services | 5,815 | 4,099 | 7,000 | 7,000 |
| TOTAL JUSTICE OF THE PEACE PRECINCT 3 | 317,483 | 318,577 | 296,637 | 303,865 |
| JUSTICE OF THE PEACE - PRECINCT 4 | | | | |
| Salary and Wages | 120,841 | 143,876 | 149,827 | 153,416 |
| Benefits | 37,094 | 53,222 | 64,504 | 66,674 |
| Departmental Support | 8,657 | 7,808 | 10,575 | 9,875 |
| Repairs and Maintenance | 80 | - | 200 | 100 |
| Minor Acquisitions | 219 | - | 150 | 350 |
| Contracts Services | 1,349 | 1,349 | 1,400 | 1,400 |
| TOTAL JUSTICE OF THE PEACE PRECINCT 4 | 168,239 | 206,255 | 226,656 | 231,815 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| COMMUNITY SUPERVISION SUPPORT | | | | |
| Departmental Support | 24,044 | 55,996 | 51,500 | 73,100 |
| Repairs and Maintenance | - | - | 100 | 100 |
| Minor Acquisitions | 611 | 538 | - | 2,000 |
| Contracts Services | 5,513 | 6,509 | 6,500 | 6,500 |
| TOTAL COMMUNITY SUPERVISION SUPPORT | 30,168 | 63,043 | 58,100 | 81,700 |
| SHERIFF | | | | |
| <u>ADMINISTRATION - PATROL</u> | | | | |
| Salary and Wages | 2,793,207 | 3,008,937 | 3,045,951 | 3,167,706 |
| Outside Labor Cost | - | - | - | - |
| Benefits | 950,337 | 1,112,615 | 1,203,871 | 1,274,700 |
| Departmental Support | 158,347 | 157,097 | 165,826 | 167,859 |
| Repairs and Maintenance | 265,034 | 280,591 | 228,425 | 238,425 |
| Minor Acquisitions | 10,904 | 10,331 | 6,700 | 2,300 |
| Contracts for Services | 15,348 | 15,388 | 15,520 | 15,520 |
| Professional Services | 4,095 | 2,600 | 13,050 | 3,050 |
| Capital Outlay | 63,440 | 676 | - | - |
| TOTAL ADMINISTRATION | 4,260,713 | 4,588,235 | 4,679,343 | 4,869,560 |
| <u>JOINT TERRORISM TASK FORCE</u> | | | | |
| Salary and Wages | - | - | - | 8,265 |
| Benefits | - | - | - | 1,735 |
| Personnel Services | 11,309 | 3,697 | - | - |
| TOTAL JOINT TERRORISM TASK FORCE | 11,309 | 3,697 | - | 10,000 |
| <u>JAIL ADMINISTRATION</u> | | | | |
| Salary and Wages | 6,254,231 | 6,171,118 | 6,082,033 | 6,166,284 |
| Benefits | 2,301,889 | 2,435,548 | 2,788,199 | 2,878,391 |
| Departmental Support | 1,126,339 | 1,386,787 | 1,224,550 | 1,277,250 |
| Repairs and Maintenance | 76,753 | 88,236 | 82,400 | 91,500 |
| Minor Acquisitions | 29,264 | 29,888 | - | - |
| Contract Services | 233,626 | 13,676 | 13,840 | 13,840 |
| Professional Services | 67,827 | 69,158 | 72,250 | 72,250 |
| Capital Outlay | - | - | - | - |
| TOTAL JAIL ADMINISTRATION | 10,089,928 | 10,194,410 | 10,263,272 | 10,499,515 |
| TOTAL SHERIFF | 14,350,642 | 14,786,342 | 14,942,615 | 15,369,075 |
| CONSTABLE PRECINCT 1 | | | | |
| Salary and Wages | 238,197 | 193,217 | 193,921 | 218,185 |
| Benefits | 82,965 | 71,282 | 77,194 | 80,485 |
| Departmental Support | 16,027 | 15,700 | 17,700 | 19,139 |
| Repairs and Maintenance | 23,409 | 14,184 | 15,000 | 17,800 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|-------------------------------------|------------------------|---------------------------|--|--|
| CONSTABLE PRECINCT 1 (cont.) | | | | |
| Minor Acquisitions | - | - | - | 1,000 |
| Contracts for Services | 19,794 | 19,800 | 20,694 | 25,619 |
| TOTAL CONSTABLE PRECINCT 1 | 380,392 | 314,184 | 324,509 | 362,228 |
| CONSTABLE PRECINCT 2 | | | | |
| Salary and Wages | 328,596 | 377,274 | 380,205 | 388,317 |
| Benefits | 115,348 | 142,388 | 152,842 | 160,963 |
| Departmental Support | 12,900 | 15,775 | 16,370 | 16,370 |
| Repairs and Maintenance | 28,922 | 39,203 | 40,191 | 41,100 |
| Minor Acquisitions | 1,635 | 1,410 | 3,520 | 2,000 |
| Contract Services | - | 1,871 | 3,450 | 3,850 |
| TOTAL CONSTABLE PRECINCT 2 | 487,401 | 577,921 | 596,578 | 612,600 |
| CONSTABLE PRECINCT 3 | | | | |
| Salary and Wages | 193,935 | 195,858 | 194,161 | 198,725 |
| Benefits | 67,285 | 67,097 | 77,198 | 80,434 |
| Departmental Support | 15,386 | 15,351 | 17,265 | 17,340 |
| Repairs and Maintenance | 19,030 | 20,202 | 17,200 | 20,200 |
| Minor Acquisitions | 425 | - | 1,100 | - |
| Contract Services | 3,325 | 3,340 | 4,826 | 4,710 |
| TOTAL CONSTABLE PRECINCT 3 | 299,386 | 301,848 | 311,750 | 321,409 |
| CONSTABLE PRECINCT 4 | | | | |
| Salary and Wages | 334,892 | 339,794 | 337,285 | 393,525 |
| Benefits | 114,941 | 126,279 | 135,133 | 159,494 |
| Departmental Support | 14,085 | 13,794 | 13,615 | 14,575 |
| Repairs and Maintenance | 30,348 | 32,381 | 32,200 | 39,200 |
| Minor Acquisitions | 4,450 | 3,526 | 3,565 | - |
| Contracts - Services | 1,349 | 1,682 | 2,170 | 2,380 |
| TOTAL CONSTABLE PRECINCT 4 | 500,065 | 517,455 | 523,968 | 609,174 |
| JUVENILE SERVICES | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Total Administration | 3,080,027 | 3,400,770 | 3,601,693 | 3,790,883 |
| Capital Outlay | - | - | - | - |
| TOTAL ADMINISTRATION | 3,080,027 | 3,400,770 | 3,601,693 | 3,790,883 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| <u>T. Y. C. PAROLE</u> | | | | |
| Salary and Wages | 93,222 | 79,985 | 93,697 | 98,733 |
| Benefits | 31,768 | 29,011 | 36,191 | 38,114 |
| Departmental Support | 2,334 | 2,394 | 2,300 | 2,300 |
| Repairs and Maintenance | 3,247 | 1,421 | 3,280 | 3,280 |
| Minor Acquisitions | 744 | - | - | - |
| Contract Services | 17,630 | 40,097 | 64,000 | 64,000 |
| Capital Outlay | 6,614 | - | - | - |
| TOTAL T. Y. C. PAROLE | 155,559 | 152,909 | 199,468 | 206,427 |
| <u>JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM</u> | | | | |
| Salary and Wages | 130,007 | 131,685 | 133,380 | 136,631 |
| Benefits | 50,568 | 56,254 | 61,359 | 63,368 |
| Departmental Support | 925 | 1,000 | 1,000 | 1,000 |
| J. JUVENILE JUSTICE ALTERNATIVE EDUCATION | 181,500 | 188,939 | 195,739 | 200,999 |
| <u>JUVENILE FEDERAL TITLE IV-E</u> | | | | |
| Salary and Wages | 301,265 | 77,305 | 77,346 | 82,290 |
| Benefits | 101,494 | 31,128 | 32,839 | 34,656 |
| Departmental Support | 32,297 | 20,050 | 47,650 | 46,150 |
| Repairs and Maintenance | 5,086 | 4,073 | 5,250 | 5,250 |
| Minor Acquisitions | - | - | - | - |
| Contract Services | 8,523 | 9,480 | 10,400 | 10,400 |
| Professional Services | - | - | - | - |
| Capital Outlay | - | - | - | - |
| TOTAL TITLE IV-E | 448,665 | 142,035 | 173,485 | 178,746 |
| <u>TDHS - COMMODITIES</u> | | | | |
| Departmental Support | 3,975 | 1,165 | 3,000 | 3,000 |
| TOTAL TDHS - COMMODITIES | 3,975 | 1,165 | 3,000 | 3,000 |
| TOTAL JUVENILE SERVICES | 3,869,727 | 3,885,818 | 4,173,385 | 4,380,055 |
| <u>ROAD AND BRIDGE</u> | | | | |
| <u>ADMINISTRATION</u> | | | | |
| Salary and Wages | 2,442,360 | 2,390,355 | 2,517,186 | 2,584,321 |
| Benefits | 921,969 | 979,325 | 1,123,673 | 1,157,043 |
| Departmental Support | 85,434 | 74,543 | 83,700 | 1,455,331 |
| Contingency | - | - | 1,610,074 | - |
| Repairs and Maintenance | 3,190,686 | 3,099,668 | 3,468,700 | 4,030,450 |
| Minor Acquisitions | 4,510 | 9,855 | 10,100 | 8,000 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| ROAD AND BRIDGE (cont.) | | | | |
| Contracts for Services | 75,517 | 113,658 | 125,600 | 285,274 |
| Professional Services | 78,119 | 60,628 | 90,000 | 90,000 |
| Capital Outlay | 3,272,093 | 2,942,407 | 3,409,405 | 3,504,000 |
| TOTAL ADMINISTRATION | 10,070,688 | 9,670,438 | 12,438,438 | 13,114,419 |
| SHOP | | | | |
| Repairs and Maintenance | - | 253,280 | 273,425 | 273,425 |
| Minor Acquisitions | - | 791 | 1,000 | 1,000 |
| Contracts for Services | - | 5,280 | 5,300 | 5,300 |
| Capital Outlay | - | - | - | - |
| | - | 259,351 | 279,725 | 279,725 |
| ENVIRONMENTAL PROTECTION | | | | |
| Departmental Support | 7,239 | 8,681 | 8,800 | 8,800 |
| Repairs and Maintenance | - | - | 500 | 500 |
| Minor Acquisitions | 2,541 | - | - | - |
| Contracts for Services | 233,797 | 243,423 | 263,400 | 269,900 |
| TOTAL ENVIRONMENTAL PROTECTION | 243,577 | 252,104 | 272,700 | 279,200 |
| TOTAL ROAD AND BRIDGE | 10,314,264 | 10,181,893 | 12,990,863 | 13,673,344 |
| INDIGENT HEALTH CARE | | | | |
| Departmental Support | 540,636 | 543,386 | 876,600 | 506,032 |
| Professional Services | 615,224 | 839,674 | 1,865,100 | 1,480,000 |
| Contracts for Community Support | 882,744 | 877,454 | 896,700 | 896,700 |
| TOTAL INDIGENT HEALTH CARE | 2,038,603 | 2,260,514 | 3,638,400 | 2,882,732 |
| COMMUNITY PUBLIC HEALTH | | | | |
| Contract Services | 160,000 | 70,000 | - | - |
| TOTAL COMMUNITY PUBLIC HEALTH | 160,000 | 70,000 | - | - |
| VETERAN'S SERVICES | | | | |
| Salary and Wages | 14,555 | 21,775 | 28,747 | 34,056 |
| Benefits | 2,866 | 4,361 | 14,281 | 15,723 |
| Departmental Support | 406 | 961 | 1,500 | 1,500 |
| Repairs and Maintenance | 111 | 111 | 150 | 150 |
| TOTAL VETERAN'S SERVICES | 17,938 | 27,208 | 44,678 | 51,429 |
| COUNTY EMS & FIRE PROTECTION | | | | |
| Fire/EMS City of Bryan | 243,531 | 243,531 | 243,531 | 243,531 |
| Fire/EMS City of College Station | 273,531 | 216,230 | 273,531 | 161,648 |
| VFD - Precinct 1 | 29,000 | 29,000 | 29,000 | 29,000 |
| VFD - Precinct 2 | 29,000 | 29,000 | 29,000 | 29,000 |

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| COUNTY EMS & FIRE PROTECTION (con't) | | | | |
| VFD - Precinct 3 | 29,000 | 29,000 | 29,000 | 29,000 |
| VFD - Precinct 4 | 29,000 | 29,000 | 29,000 | 29,000 |
| TOTAL COUNTY FIRE PROTECTION | 633,062 | 575,761 | 633,062 | 521,179 |
| COUNTY WELFARE | | | | |
| Departmental Support | 6,228 | 1,100 | 5,000 | - |
| TOTAL COUNTY WELFARE | 6,228 | 1,100 | 5,000 | - |
| HEALTH DEPARTMENT - SUPPORT | | | | |
| Departmental Support | 49,021 | 45,145 | 48,700 | 53,625 |
| Minor Acquisitions | - | 5,000 | | - |
| Professional Services | 7,116 | 7,450 | 7,100 | 7,602 |
| TOTAL HEALTH DEPARTMENT - SUPPORT | 56,137 | 57,595 | 55,800 | 61,227 |
| EMERGENCY MANAGEMENT | | | | |
| Salary and Wages | 104,803 | 105,676 | 105,515 | 111,029 |
| Benefits | 33,971 | 36,841 | 38,575 | 40,706 |
| Departmental Support | 15,926 | 14,551 | 17,195 | 18,650 |
| Repairs and Maintenance | 3,055 | 2,613 | 3,150 | 3,100 |
| Minor Acquisitions | - | 15 | - | - |
| Contracts for Services | 66,983 | 69,205 | 73,743 | 77,509 |
| Professional Services | - | - | 50 | - |
| Capital Outlay | 3,875 | - | - | - |
| TOTAL EMERGENCY MANAGEMENT | 228,612 | 228,901 | 238,228 | 250,994 |
| EXPOSITION CENTER | | | | |
| Salary and Wages | 359,235 | 420,781 | 564,538 | 592,268 |
| Outside Labor Cost | - | - | - | - |
| Benefits | 115,523 | 136,850 | 181,437 | 164,596 |
| Departmental Support | 154,865 | 218,617 | 264,203 | 292,200 |
| Repairs and Maintenance | 33,307 | 35,671 | 81,900 | 84,950 |
| Minor Acquisitions | 4,352 | 2,881 | 25,500 | 24,500 |
| Contracts for Services | 265,420 | 271,257 | 287,467 | 296,105 |
| Professional Services | - | - | - | - |
| Capital Outlay | - | 608 | - | - |
| TOTAL EXPOSITION CENTER | 932,702 | 1,086,666 | 1,405,045 | 1,454,619 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|---|------------------------|---------------------------|--|--|
| BRAZOS CENTER | | | | |
| Salary and Wages | 399,095 | 401,024 | 424,533 | 435,325 |
| Benefits | 156,499 | 171,391 | 196,653 | 198,602 |
| Departmental Support | 96,359 | 98,316 | 96,372 | 96,532 |
| Repairs and Maintenance | 80,480 | 76,144 | 120,505 | 101,975 |
| Minor Acquisitions | 8,387 | 7,425 | 6,590 | 4,850 |
| BRAZOS CENTER CONT. | | | | |
| Contracts for Services | 58,200 | 60,807 | 75,790 | 76,290 |
| Professional Services | 1,499 | 400 | - | 300 |
| Capital Outlay | - | - | - | - |
| TOTAL BRAZOS CENTER | 800,520 | 815,507 | 920,443 | 913,874 |
| COUNTY AGRICULTURE EXTENSION | | | | |
| Salary and Wages | 197,048 | 177,218 | 189,901 | 193,944 |
| Outside Labor Cost | - | - | - | - |
| Benefits | 45,883 | 50,468 | 89,421 | 92,127 |
| Departmental Support | 52,047 | 46,795 | 50,300 | 50,600 |
| Repairs and Maintenance | 945 | 783 | 500 | 500 |
| Minor Acquisitions | - | 932 | - | 400 |
| Contracts for Services | 34,911 | 36,872 | 44,040 | 44,040 |
| TOTAL COUNTY AGRICULTURE EXTENSION | 330,835 | 313,069 | 374,162 | 381,611 |
| CHILD PROTECTIVE SERVICES | | | | |
| Departmental Support | 34,956 | 37,136 | 50,000 | 50,000 |
| Repairs and Maintenance | - | - | - | - |
| TOTAL CHILD PROTECTIVE SERVICES | 34,956 | 37,136 | 50,000 | 50,000 |
| TOTAL DEPARTMENTAL BUDGETS | | | | |
| | 61,731,713 | 63,345,108 | 72,414,200 | 78,327,460 |
| OPERATING TRANSFERS OUT | | | | |
| Alternative Dispute Resolution Fund | 7,500 | 7,500 | 7,500 | 7,500 |
| Capital Improvement Fund | 6,707,300 | 7,355,749 | 1,047,160 | 1,444,751 |
| Courthouse Issue 2003 | - | - | - | - |
| Courthouse Security | 224,910 | 242,110 | 216,968 | 272,117 |
| Exposition Fund | - | - | - | - |
| Debt Service | 178,870 | 277,559 | 244,625 | 250,675 |

**BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| DEPARTMENT | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2013 APPROVED BUDGET |
|--|------------------------|---------------------------|--|--|
| OPERATING TRANSFERS OUT (cont.) | | | | |
| Grants Fund | 315,577 | 359,265 | 374,469 | 227,093 |
| Transfers to County Management | - | 13,442 | - | - |
| Transfers to Grants Fund | - | - | - | - |
| HLI Fund | 200,000 | - | - | 1,000,000 |
| Voters Registration | - | - | - | - |
| Primary Elect | 5,800 | - | - | - |
| TOTAL OPERATING TRANSFERS | 7,639,957 | 8,255,625 | 1,890,722 | 3,202,136 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 69,371,670 | \$ 71,600,733 | \$ 74,304,921 | \$ 81,529,596 |

* Court Support Cost was together until FY 11, then it was split into two categories: Court Support Costs - Criminal and Court Support Costs - Civil

** Pre-Trial Officer was part of the County Judge in FY 12.

*** Collections was part of the District Clerk in FY 10, then transferred under direction of Commissioners Court as separate department.

**** Child Representation Office was created during FY 13 Budget Process.

| |
|--|
| <p align="center">ELECTED OFFICIALS APPROVED COUNTY FUNDED ANNUAL SALARY Year Ending September 30, 2013</p> |
|--|

| <u>Elected Officials</u> | <u>Base Salary</u> | <u>County Longevity</u> | <u>Other Supplements*</u> | <u>Annual Salary</u> |
|-------------------------------|------------------------|-----------------------------|-------------------------------|--------------------------|
| County Judge | \$ 88,943 | \$ 720 | \$ 2,040 | \$ 91,703 |
| County Commissioner's | | | | |
| Precinct 1 | 69,378 | 240 | 840 | 70,458 |
| Precinct 2 | 69,378 | - | 840 | 70,218 |
| Precinct 3 | 69,378 | 240 | 840 | 70,458 |
| Precinct 4 | 69,378 | - | 840 | 70,218 |
| County Treasurer | 69,378 | 480 | 480 | 70,338 |
| Tax Assessor-Collector | 69,378 | 480 | - | 69,858 |
| County Attorney | 83,348 | 1,200 | 480 | 85,028 |
| District Attorney | 15,000 | 1,440 | - | 16,440 |
| District Clerk | 69,378 | 720 | 480 | 70,578 |
| County Clerk | 69,378 | 1,440 | 480 | 71,298 |
| District Judge | | | | |
| 85th District Court | 13,800 | 1,200 | 1,200 | 16,200 |
| 272nd District Court | 10,626 | - | 1,200 | 11,826 |
| 361st District Court | 13,800 | 720 | 1,680 | 16,200 |
| County Court at Law #1 | 144,338 | 720 | 1,200 | 146,258 |
| County Court at Law #2 | 144,338 | 960 | 1,200 | 146,498 |
| Justice of the Peace | | | | |
| Precinct 1 | 64,153 | 240 | 840 | 65,233 |
| Precinct 2 Place 1 | 64,153 | 1,200 | 840 | 66,193 |
| Precinct 2 Place 2 | 64,153 | 960 | 840 | 65,953 |
| Precinct 3 | 64,153 | 960 | 840 | 65,953 |
| Precinct 4 | 64,153 | - | 840 | 64,993 |
| Sheriff | 104,018 | 1,440 | 480 | 105,938 |
| Constable | | | | |
| Precinct 1 | 64,153 | 720 | 480 | 65,353 |
| Precinct 2 | 64,153 | 480 | - | 64,633 |
| Precinct 3 | 64,153 | - | 480 | 64,633 |
| Precinct 4 | 64,153 | 960 | 480 | 65,593 |
| | <u>\$ 1,750,612</u> | <u>\$ 17,520</u> | <u>\$ 19,920</u> | <u>\$ 1,788,052</u> |

*Other Supplements include funds received from the State, cell phone allowance, vehicle allowance, and juvenile board supplement

| |
|---|
| <p style="text-align: center;">BRAZOS COUNTY, TEXAS APPROVED BUDGET GENERAL FUND - CONTINGENCY PROVISIONS For The Year Ending September 30, 2013</p> |
|---|

| | <u>Approved 2013</u> |
|---|------------------------------|
| <u>GENERAL - COMMISSIONERS' COURT</u> | |
| Court Appointed Attorneys | \$ 100,000 |
| Capital Murder Trial | 750,000 |
| Autopsy | 100,000 |
| Court Support Cost | 200,000 |
| Utilities | 100,000 |
| Insurance | 150,000 |
| Worker's Compensation | 100,000 |
| Juvenile Placement | 200,000 |
| Discretionary Departmental Expenditure Accounts | 350,000 |
| Overtime | 100,000 |
| Gasoline/Diesel | 150,000 |
| Health and Life Fund Support | 200,000 |
| Total Contingency | <u>\$ 2,500,000</u> * |

* Contingencies are provided for those elements of the budget which can not be entirely anticipated and properly resourced. All items budgeted as contingency are resourced annually through the use of available fund balances.

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2013

Approved
2013

DISTRICT ATTORNEY - CPS

| | |
|---------------------------------|-----------------|
| Allowance For Excess Use | \$ 1,900 |
|---------------------------------|-----------------|

District Attorney has budgeted \$1,900 in the Child Protective Services program for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from available CPS reimbursements.

ROAD AND BRIDGE DEPARTMENT

| | |
|--|---------------------|
| Allowance for Road Maintenance and Construction | \$ 1,373,631 |
|--|---------------------|

The contingency provided for Road and Bridge expenditures represents residual unexpended budget funds resourced from the previous year. Once all expenditures have been accounted for, the contingency account will typically increase or decrease based on unexpended funds from the year before. However, this year the funds will not be increased as in previous years due lower than expected revenues.

JUVENILE TITLE IV-E

| | |
|---|-----------------|
| Allowance for Unanticipated Expenditures | \$ 7,200 |
|---|-----------------|

Juvenile Title IV-E has budgeted \$7,200 in the program for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from available reimbursements.



COUNTY HEALTH ENDOWMENT FUND

Commissioners' Court uses the County Health Endowment Fund to account for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State's distribution of a portion of the "Tobacco" settlement in 1999. The earnings of the fund are budgeted for distribution each year in compliance with the purposes established by the Commissioners' Court.



| |
|---|
| <p style="text-align: center;">BRAZOS COUNTY, TEXAS COUNTY HEALTH ENDOWMENT FUND APPROVED BUDGET For The Year Ending September 30, 2012</p> |
|---|

| | |
|--|-------------------|
| Fund Balance at October 1, 2011 | \$ 208,122 |
|--|-------------------|

For The Year Ending September 30, 2012

| | |
|-----------------------------|------------|
| Anticipated Revenues | 700 |
|-----------------------------|------------|

| | |
|---------------------------------|-----------------|
| Anticipated Expenditures | (40,000) |
|---------------------------------|-----------------|

| | |
|--|--------------------------|
| Reserved Fund Balance, September 30, 2012 | <u>\$ 168,822</u> |
|--|--------------------------|

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND (0200)
APPROVED BUDGET
For The Year Ending September 30, 2013

| REVENUES (0200) | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|---------------------------|--|--|--|
| Interest | \$ 11,699 | \$ 789 | \$ 500 | \$ 779 | \$ 700 |
| Tobacco Settlement | 75,657 | 82,188 | 75,000 | 98,671 | - |
| Reserved Fund Balance | | | | | 39,300 |
| TOTAL REVENUES | \$ 87,357 | \$ 82,978 | \$ 75,500 | \$ 99,450 | \$ 40,000 |

| EXPENDITURES (11002200) | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|--------------------------------|---------------------------|---------------------------|--|--|--|
| Community Public Health | \$ 160,000 | \$ 70,000 | \$ 75,000 | \$ 36,000 | \$ 40,000 |
| TOTAL CONTRACT SERVICES | \$ 160,000 | \$ 70,000 | \$ 75,000 | \$ 36,000 | \$ 40,000 |

The County established an endowment fund with the tobacco distribution received from the State in 1999. The Commissioners' Court placed \$2,000,000 in investments. At that time the Court decided that the interest earned from the investments and the amount expected as reimbursement from the State over and above the original \$2,000,000 would be available for appropriation. The Commissioners Court approved using \$2.5 million to fund the building of a new Tax Office during FY 2011.

The estimated cost for the Tax Office building and the infrastructure associated developing the site for construction of the building is approximately \$3 million. The Court has decided to finance the building with Certificate of Obligations anticipated to be sold during the fall of 2012. Approximately \$2.3 million is left from the initial transfer of the County Endowment Fund and will be used to fund general capital improvement projects instead of the Tax Office Building. Financing the building and infrastructure cost for the Tax Office follows the County's debt issuance practice.

SPECIAL REVENUE FUNDS

Brazos County uses a special revenue fund to account for financial activity related to revenues and expenditures that are specifically the result of State legislative action. Each fund has established perimeters as to how revenues collected may be used, and the level of authority and control that commissioners' court may or may not have with regards to the funds. Fund accounting, therefore provides current as well as historic accountability. While the County anticipates that the funds available will be expended during the current period, it is not uncommon that funds will remain at the end of the fiscal period (fund balance). All funds remaining at year-end are appropriated to serve the next fiscal year's budget needs.



**BRAZOS COUNTY, TEXAS
APPROVED - SUMMARY
SPECIAL REVENUE FUNDS**

For The Year Ending September 30, 2013

| BUDGETED FUNDS | Actual Fund Balance 10/1/2012 | Budgeted Revenue Year Ending 9/30/2013 | Transfers In/ (Out) | Budgeted Expenditures Year Ending 9/30/2013 | Unreserved Fund Balance Year Ending 9/30/2013 |
|--|--|---|--------------------------------|--|--|
| <u>SPECIAL REVENUE FUND</u> | | | | | |
| Hotel Occupancy Tax | \$ 806,711 | \$ 1,002,700 | \$ - | \$ 1,253,500 | \$ 555,911 |
| State Lateral Road | 56,553 | 28,300 | -- | 84,800 | 53 |
| Unclaimed Property Fund | 52,585 | 1,200 | -- | 51,000 | 2,785 |
| Law Library Fund | 305,125 | 50,000 | -- | 175,000 | 180,125 |
| Alternative Dispute Resolution Fund | -- | 37,000 | 7,500 | 44,500 | -- |
| Law Enforcement Education Fund | 8,372 | -- | -- | 12,672 | (4,300) |
| County Records Management Fund | 180,128 | 90,500 | -- | 187,144 | 83,484 |
| County Clerk Records Management Fund | 470,674 | 153,500 | -- | 204,927 | 419,247 |
| County Clerk Archival Fund | 112,917 | 140,300 | -- | 160,000 | 93,217 |
| Courthouse Security Fund | 16,726 | 77,900 | 272,117 | 350,017 | 16,726 |
| Justice Court Security Fund | 27,077 | 9,550 | -- | 36,627 | -- |
| District Clerk Management Fund | 106,985 | 16,300 | -- | 105,300 | 17,985 |
| District Clerk Archival Fund | 8,887 | 5,513 | -- | 14,400 | -- |
| Justice of the Peace Technology Fund | 155,065 | 40,000 | -- | 152,000 | 43,065 |
| County and District Court Tech Fund | 7,720 | 7,180 | -- | 14,900 | -- |
| Forfeitures Fund | 37,000 | -- | -- | 34,000 | 3,000 |
| D. A. Hot Check Collection Fund | 100 | -- | -- | 100 | -- |
| Bail Bond Board Fee Fund | 79,396 | 1,150 | -- | 72,800 | 7,746 |
| Voter Registration Fund | 22,535 | 100 | -- | 21,000 | 1,635 |
| Vehicle Inventory Tax Interest Fund | 119,895 | 3,000 | -- | 118,176 | 4,719 |
| Sheriff - Crime Fund | 358,345 | 1,000 | -- | 346,000 | 13,345 |
| District Attorney - Crime Fund | 52,034 | 100 | -- | 27,429 | 24,705 |
| Primary Election Services Fund | 30,737 | 9,770 | (1,770) | 9,770 | 28,967 |
| Brazos County Housing Finance Corp | 155,979 | -- | -- | 144,300 | 11,679 |
| TOTAL SPECIAL REVENUE FUNDS | \$ 3,171,546 | \$ 1,675,063 | \$ 277,847 | \$ 3,620,362 | \$ 1,504,094 |

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
HOTEL OCCUPANCY TAX**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (1100) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Hotel, Motel Tax | \$ 1,064,670 | \$ 1,130,582 | \$ 975,000 | \$ 1,000,972 | \$ 1,000,000 |
| Interest | 4,446 | 3,983 | 3,500 | 2,717 | 2,700 |
| Reserve Fund Balance | - | - | 153,000 | - | 250,800 |
| TOTAL REVENUES | \$ 1,069,116 | \$ 1,134,565 | \$ 1,131,500 | \$ 1,003,689 | \$ 1,253,500 |

| EXPENDITURES (11002500) | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Hotel Occupancy Tax (11002500) | | | | | |
| Salary and Wages | \$ 87,218 | \$ 87,946 | \$ 87,611 | \$ 78,864 | \$ 100,267 |
| Benefits | 30,424 | 32,907 | 34,851 | 29,581 | 38,397 |
| Departmental Support | 55,220 | 31,011 | 58,238 | 35,903 | 83,596 |
| Minor Acquisitions | 341 | | | - | 9,080 |
| Contract Services | - | - | 5,000 | - | - |
| Professional Fees | - | 13,875 | 18,000 | 16,920 | 10,000 |
| Community Contracts | 25,000 | 225,000 | 75,000 | 75,000 | 110,000 |
| Capital Outlay | | 21,285 | - | - | 100,000 |
| | \$ 198,202 | \$ 412,023 | \$ 278,700 | \$ 236,268 | \$ 451,340 |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Hotel Occupancy Tax - Marketing Reimbursement (11002600) | | | | | |
| Salary and Wages | \$ 67,223 | \$ 119,751 | \$ 146,516 | \$ 140,220 | \$ 150,100 |
| Benefits | 22,755 | 40,370 | 54,155 | 48,319 | 56,214 |
| Departmental Support | 66,371 | 93,693 | 26,654 | 33,554 | 33,061 |
| Repairs and Maintenance | 14,274 | 15,288 | - | 7,008 | 7,800 |
| Minor Acquisitions | 1,865 | 1,235 | - | 3,068 | 500 |
| Contracts for Services | 6,381 | 7,222 | 13,300 | 1,906 | 3,000 |
| Professional Services | - | - | 4,000 | - | - |
| | \$ 178,870 | \$ 277,559 | \$ 244,625 | \$ 234,075 | \$ 250,675 |

| | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Operating Transfers | | | | | |
| Transfer to Debt Service Fund | \$ 588,014 | \$ 624,011 | \$ 621,485 | \$ 489,486 | \$ 551,485 |
| | \$ 588,014 | \$ 624,011 | \$ 621,485 | \$ 489,486 | \$ 551,485 |

| | | | | | |
|---------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| TOTAL EXPENDITURES | \$ 965,086 | \$ 1,313,593 | \$ 1,144,810 | \$ 959,829 | \$ 1,253,500 |
|---------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|

The Tax Code Section §352.002 (a) allows for the County to adopt a resolution imposing a two percent tax on a person who pays for the use of a room that is is a hotel/motel in Brazos County. The money in the fund is to be used in part on marketing projects that directly promote tourism, hotel, and convention activity. The funds will be also used to fund capital improvements as well as operations at the Brazos County Expo Complex.

Funding and expenditures are restricted by both State statute and Commissioner's Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
STATE LATERAL ROAD**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (1200) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 472 | \$ 224 | \$ - | \$ 296 | \$ 300 |
| State of Texas - Lateral Road Fund | 27,762 | 28,096 | 28,000 | 27,704 | 28,000 |
| Reserve Fund Balance | - | - | 56,000 | - | 56,500 |
| TOTAL REVENUES | \$ 28,234 | \$ 28,320 | \$ 84,000 | \$ 28,000 | \$ 84,800 |

| EXPENDITURES (56006000) | | | | | |
|--------------------------------|-------------------|-------------|------------------|-------------|------------------|
| Road & Bridge Projects | \$ - | \$ - | \$ 84,000 | \$ - | \$ 84,800 |
| Capital Outlay | 100,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 100,000 | \$ - | \$ 84,000 | \$ - | \$ 84,800 |

Each year the County receives funds from the State to be expended on County road projects that intersect State highways and Farm-to-Market roadways.

The County Engineer has oversight responsibility for the operations of the State Lateral Road Fund.

Funding is restricted by both State statute and Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
UNCLAIMED PROPERTY FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (1300) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 1,177 | \$ 1,296 | \$ 1,000 | \$ 1,000 | \$ 1,200 |
| Reserve Fund Balance | - | - | 50,000 | - | 49,800 |
| TOTAL REVENUES | \$ 1,177 | \$ 1,296 | \$ 51,000 | \$ 1,000 | \$ 51,000 |

| EXPENDITURES (12005000) | | | | | |
|--------------------------------|-------------|-------------|------------------|-------------|------------------|
| Departmental Support | \$ - | \$ - | \$ 51,000 | \$ - | \$ 51,000 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 51,000 | \$ - | \$ 51,000 |

The Property Code §76.601 allows for the County Treasurer to establish a Fund into which the "unclaimed funds" of the County are deposited. The money in the fund is to be used to pay the claims of the persons who establish ownership.

All income derived from the investment of the funds may be used to pay for the expenses of administrating the fund - e.g. forms, notices, examinations, travel, court costs, supplies, equipment and employment of necessary personnel.

All income not required to support the fund is to be transferred to the General Fund.

Commissioners' Court has oversight responsibility for the fund.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
LAW LIBRARY**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (1500) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees - County Clerk | \$ 7,802 | \$ 7,874 | \$ 8,000 | \$ 7,411 | \$ 7,000 |
| Fees - District Clerk | 41,580 | 42,175 | 40,000 | 44,000 | 42,000 |
| Interest - Accounts | 1,496 | 1,276 | 1,200 | 1,019 | 1,000 |
| Reserve Fund Balance | - | - | 125,800 | - | 125,000 |
| TOTAL REVENUES | \$ 50,878 | \$ 51,324 | \$ 175,000 | \$ 52,430 | \$ 175,000 |

| EXPENDITURES (52000100) | | | | | |
|--------------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| Departmental Support - Subscriptions | \$ 69,351 | \$ 73,355 | \$ 100,000 | \$ 76,640 | \$ 100,000 |
| Repairs and Maintenance | - | - | 2,000 | - | 2,000 |
| Minor Acquisitions | - | - | 53,000 | - | 53,000 |
| Contracts | 7,400 | 7,800 | 20,000 | 8,380 | 20,000 |
| TOTAL EXPENDITURES | \$ 76,751 | \$ 81,155 | \$ 175,000 | \$ 85,020 | \$ 175,000 |

The County and District Courts assess a \$20.00 Law Library fee for each civil case filed in the County and District Courts. The fee is collected by the County and District Clerks. Funds are deposited into the County Law Library Fund to maintain and furnish a law library for the County. The funds collected are restricted for the use of the law library.

Funding is restricted by both State statute and Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
ALTERNATIVE DISPUTE RESOLUTION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (1700) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 36,945 | \$ 37,515 | \$ 45,000 | \$ 29,640 | \$ 37,000 |
| Transfer From General Fund | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| TOTAL REVENUES | \$ 44,445 | \$ 45,015 | \$ 52,500 | \$ 37,140 | \$ 44,500 |

| EXPENDITURES (11070000) | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Contracts for Community Support | \$ 44,445 | \$ 45,015 | \$ 52,500 | \$ 37,140 | \$ 44,500 |
| TOTAL EXPENDITURES | \$ 44,445 | \$ 45,015 | \$ 52,500 | \$ 37,140 | \$ 44,500 |

The County Clerk and the District Clerk collect a \$15.00 fee assessed on all civil and probate cases filed in the County. The fees collected are used to both establish and maintain an Alternative Dispute Resolution Center in Brazos County. The funds are transferred to the Resolution Center the month following collection. The General Fund does not retain any portion of the fee for administration costs.

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (1800) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| State LEOSE - Training | \$ 17,264 | \$ 16,873 | \$ - | \$ - | \$ - |
| Reserved Fund Balance | 3,492 | 14,812 | 10,000 | - | 12,672 |
| TOTAL REVENUES | \$ 20,756 | \$ 31,685 | \$ 10,000 | \$ - | \$ 12,672 |

| EXPENDITURES (30000100) | | | | | |
|---------------------------------------|------------------|------------------|------------------|-------------|------------------|
| LEOSE Training - Constable Precinct 1 | \$ 2,133 | \$ 1,095 | \$ 500 | \$ - | \$ 850 |
| LEOSE Training - Constable Precinct 2 | 295 | 795 | 1,500 | - | 2,800 |
| LEOSE Training - Constable Precinct 3 | 919 | 2,836 | 600 | - | 2,100 |
| LEOSE Training - Constable Precinct 4 | 2,810 | - | 700 | - | 850 |
| LEOSE Training - County Attorney | 275 | 150 | 3,500 | - | 3,750 |
| LEOSE Training - District Attorney | 2,461 | 204 | - | - | - |
| LEOSE Training - Sheriff | 11,863 | 26,605 | 3,200 | - | 2,322 |
| TOTAL EXPENDITURES | \$ 20,756 | \$ 31,685 | \$ 10,000 | \$ - | \$ 12,672 |

All County, District and Justice of the Peace Courts collect a \$2.00 fee assessed on all criminal offense convictions. All monies collected are transmitted to the State of Texas each quarter. Not later than March 1 the Comptroller shall allocate to the counties based on the number of law enforcement personnel in a department (Occupations Code §1701.157).

The money received from the State may be used by the department to pay for continuing education for law enforcement personnel and any direct and indirect costs associated with obtaining the education.

Funding is restricted by State statute.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (1900) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 97,886 | \$ 102,172 | \$ 100,000 | \$ 93,682 | \$ 90,000 |
| Interest - Accounts | 728 | 696 | 500 | 652 | 500 |
| Transfer from General Fund | - | 13,442 | - | - | - |
| Reserve Fund Balance | - | - | 98,500 | - | 96,644 |
| TOTAL REVENUES | \$ 98,613 | \$ 116,310 | \$ 199,000 | \$ 94,334 | \$ 187,144 |

| EXPENDITURES (50000100) | | | | | |
|---|-------------------|------------------|-------------------|------------------|-------------------|
| County Records Management and Preservation | | | | | |
| Salary and Wages | \$ 39,153 | \$ 64,419 | \$ 54,669 | \$ 54,669 | \$ 58,435 |
| Benefits | 15,824 | 25,521 | 22,545 | 22,545 | 23,337 |
| Departmental Support | 1,251 | 2,099 | 6,600 | 3,787 | 5,100 |
| Minor Acquisitions | - | - | 1,000 | 4,180 | 15,000 |
| Contracts for Services | - | 669 | 1,000 | 1,664 | 2,272 |
| Professional Services | - | - | 18,186 | - | - |
| Capital Outlay | 64,400 | - | 70,000 | - | 38,000 |
| | \$ 120,629 | \$ 92,708 | \$ 174,000 | \$ 86,844 | \$ 142,144 |

| EXPENDITURES (50000200) | | | | | |
|---|-------------------|------------------|-------------------|-------------------|-------------------|
| County Record Preservation (Government Code: Section 51.708) | | | | | |
| Minor Acquisitions | \$ - | \$ - | \$ 25,000 | \$ 45,000 | \$ 45,000 |
| | \$ - | \$ - | \$ 25,000 | \$ 45,000 | \$ 45,000 |
| TOTAL EXPENDITURES | \$ 120,629 | \$ 92,708 | \$ 199,000 | \$ 131,844 | \$ 187,144 |

The County collects a \$5.00 fee for each civil case filed in a County, District, or Probate Court to provide funding for the County's records management and preservation efforts.

The County collects a \$10.00 fee for each criminal conviction made in each County or District Court case. The fee is used to provide resources to assist in the County's efforts at record management and preservation.

The County collects a \$10.00 fee to digitize and preserve court records from natural disasters.

Funding is restricted by Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY CLERK RECORDS
MANAGEMENT AND PRESERVATION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2000) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 163,079 | \$ 155,504 | \$ 150,000 | \$ 153,080 | \$ 152,000 |
| Interest - Accounts | 2,400 | 2,027 | 2,000 | 1,689 | 1,500 |
| Reserve Fund Balance | - | - | 88,616 | - | 51,427 |
| TOTAL REVENUES | \$ 165,479 | \$ 157,532 | \$ 240,616 | \$ 154,769 | \$ 204,927 |

| EXPENDITURES (21005000) | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salary and Wages | \$ 66,859 | \$ 68,663 | \$ 69,709 | \$ 67,711 | \$ 72,933 |
| Benefits | 29,362 | 32,745 | 35,407 | 33,653 | 36,494 |
| Departmental Support | 1,517 | 1,071 | 54,500 | 2,409 | 14,500 |
| Repairs and Maintenance | - | - | 500 | - | 500 |
| Minor Acquisitions | 5,065 | - | 2,000 | - | 2,000 |
| Contracts for Services | 59,940 | 57,079 | 78,500 | 63,871 | 78,500 |
| Professional Services | - | 67,298 | - | - | - |
| Capital Outlay | - | 24,228 | - | 32,056 | - |
| TOTAL EXPENDITURES | \$ 162,742 | \$ 251,085 | \$ 240,616 | \$ 199,700 | \$ 204,927 |

The County Clerk collects a \$5.00 fee on all cases and records filed in the County Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the County Clerk's office.

These funds are under the specific control of the County Clerk, but the Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (2001) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 151,876 | \$ 150,714 | \$ 140,000 | \$ 147,845 | \$ 145,000 |
| Interest - Accounts | 244 | 383 | 300 | 435 | 400 |
| Reserve Fund Balance | - | - | 19,700 | - | 14,600 |
| TOTAL REVENUES | \$ 152,120 | \$ 151,097 | \$ 160,000 | \$ 148,280 | \$ 160,000 |

| EXPENDITURES (21006000) | | | | | |
|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Professional Fees | \$ 76,120 | \$ 114,180 | \$ 160,000 | \$ 114,200 | \$ 160,000 |
| TOTAL EXPENDITURES | \$ 76,120 | \$ 114,180 | \$ 160,000 | \$ 114,200 | \$ 160,000 |

This fund is used to account for the collection of an archival fee of \$5 for the restoration, automation and preservation of records in the County Clerk's as provided by Section 118.025 of the Local Government Code.

The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the County Clerk's record archive.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COURTHOUSE SECURITY FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2200) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 89,933 | \$ 91,250 | \$ 90,000 | \$ 79,380 | \$ 77,500 |
| Interest - Accounts | 488 | 555 | 500 | 472 | 400 |
| Reserve Fund Balance | - | - | 27,000 | - | - |
| Transfer from General Fund | 224,910 | 242,110 | 216,968 | 229,677 | 272,117 |
| TOTAL REVENUES | \$ 315,331 | \$ 333,915 | \$ 334,468 | \$ 309,529 | \$ 350,017 |

| EXPENDITURES | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Sheriff Support (51000100): | | | | | |
| Salary and Wages | \$ 228,413 | \$ 230,654 | \$ 231,110 | \$ 225,801 | \$ 241,749 |
| Benefits | 81,714 | 88,069 | 94,315 | 92,411 | 98,325 |
| Departmental Support | 4,389 | 3,006 | 4,643 | 2,762 | 4,643 |
| Repairs and Maintenance | - | 3,728 | 4,400 | 5,280 | 5,300 |
| Minor Acquisitions | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 314,515 | \$ 325,456 | \$ 334,468 | \$ 326,254 | \$ 350,017 |

The County collects a \$3.00 fee for each civil or misdemeanor case filed in a County Court At Law for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107)

An additional \$5.00 fee is charged on the conviction of a felon in District Court criminal cases. The fee collected is used to provide funding for the operational cost of providing adequate courthouse security.

Funding is restricted by both State statute and Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2201) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 11,489 | \$ 12,423 | \$ 12,200 | \$ 9,603 | \$ 9,450 |
| Interest - Accounts | 39 | 85 | 100 | 109 | 100 |
| Reserve Fund Balance | - | - | 27,000 | - | 27,077 |
| TOTAL REVENUES | \$ 11,528 | \$ 12,508 | \$ 39,300 | \$ 9,712 | \$ 36,627 |

| EXPENDITURES (51000300) | | | | | |
|--------------------------------|-------------|-------------|------------------|-----------------|------------------|
| Repair and Maintenance | \$ - | \$ - | \$ 3,380 | \$ - | \$ 200 |
| Contracts for Services | - | - | 1,620 | 1,980 | 5,000 |
| Capital Outlay | - | - | 34,300 | - | 31,427 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 39,300 | \$ 1,980 | \$ 36,627 |

The County collects a \$3.00 fee for each misdemeanor case filed in a Justice of the Peace for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107) for justice courts located outside of the county courthouse.

Funding is restricted by both State statute and Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
DISTRICT CLERK MANAGEMENT FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2300) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 18,797 | \$ 17,907 | \$ 15,000 | \$ 16,650 | \$ 16,000 |
| Interest - Accounts | 343 | 389 | 200 | 394 | 300 |
| Reserve Fund Balance | - | - | 90,100 | - | 89,000 |
| TOTAL REVENUES | \$ 19,141 | \$ 18,296 | \$ 105,300 | \$ 17,045 | \$ 105,300 |

| EXPENDITURES (20005000) | | | | | |
|--------------------------------|-------------|-------------|-------------------|-----------------|-------------------|
| Departmental Support | \$ - | \$ - | \$ 43,000 | \$ 77 | \$ 43,000 |
| Minor Acquisitions | - | - | 10,000 | 9,820 | 10,000 |
| Contracts for Services | - | - | 23,000 | - | 23,000 |
| Professional Fees | - | - | 29,300 | - | 29,300 |
| | | | | 0 | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 105,300 | \$ 9,897 | \$ 105,300 |

The District Clerk collects a \$5.00 fee on all cases and records filed in the District Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the District Clerks' office.

These funds are under the specific control of the District Clerk, but the Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (2301) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 3,696 | \$ 5,159 | \$ 4,500 | \$ 5,926 | \$ 5,500 |
| Interest - Accounts | 7 | 25 | - | 38 | 13 |
| Reserve Fund Balance | - | - | 3,300 | - | 8,887 |
| TOTAL REVENUES | \$ 3,703 | \$ 5,184 | \$ 7,800 | \$ 5,964 | \$ 14,400 |

| EXPENDITURES (20006000) | | | | | |
|--------------------------------|-------------|-------------|-----------------|-------------|------------------|
| Professional Fees | \$ - | \$ - | \$ 7,800 | \$ - | \$ 14,400 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 7,800 | \$ - | \$ 14,400 |

This fund is used to account for the collection of an archival fee of \$5 for the restoration and preservation, digital capture, storage and retention and management of archive records in the District Clerk's office provided by Section 51.317 (b) (5) of the Government Code.

The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the District Clerk's record archive.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (2400) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 46,774 | \$ 50,122 | \$ 48,500 | \$ 40,614 | \$ 39,500 |
| Interest | 624 | 613 | 500 | 560 | 500 |
| Bryan ISD AIM Contribution | 6,720 | 6,720 | - | - | - |
| CIRA | - | - | - | 4,057 | - |
| Reserve Fund Balance | - | - | 110,000 | - | 112,000 |
| TOTAL REVENUES | \$ 54,118 | \$ 57,455 | \$ 159,000 | \$ 45,231 | \$ 152,000 |

| EXPENDITURES | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| JP's (24005000) | | | | | |
| Departmental Support | \$ 1,080 | \$ 1,080 | \$ 3,785 | \$ 1,188 | \$ 39,653 |
| Minor Acquisitions | - | - | - | 1,111 | 30,000 |
| Contract Services | 13,440 | - | - | - | - |
| | \$ 14,520 | \$ 1,080 | \$ 3,785 | \$ 1,188 | \$ 69,653 |
| JP #1 (24005100) | | | | | |
| Salary & Wages | \$ 464 | \$ 482 | \$ 840 | \$ 408 | \$ 840 |
| Benefits | 90 | 94 | 170 | 82 | 176 |
| Departmental Support | 6,450 | 8,650 | 15,200 | 5,465 | 14,575 |
| Repair & Maintenance | - | - | - | - | - |
| Minor Acquisitions | 4,364 | 819 | 3,000 | 5,304 | 4,237 |
| Capital Outlay | - | - | 10,000 | 10,000 | - |
| | \$ 11,368 | \$ 10,046 | \$ 29,210 | \$ 21,258 | \$ 19,828 |
| JP #2-1 (24005210) | | | | | |
| Salary & Wages | \$ 464 | \$ 840 | \$ 840 | \$ 714 | \$ 840 |
| Benefits | 90 | 164 | 170 | 143 | 176 |
| Departmental Support | 72 | 466 | 9,200 | - | 8,000 |
| Repair & Maintenance | - | - | - | - | - |
| Minor Acquisitions | 6,284 | 7,168 | 4,650 | 3,337 | 2,000 |
| Capital Outlay | - | 2,406 | 10,000 | 10,000 | - |
| | \$ 6,910 | \$ 11,045 | \$ 24,860 | \$ 14,194 | \$ 11,016 |

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2400) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---------------------------|------------------------|---------------------------|--|--|--|
| JP #2-2 (24005220) | | | | | |
| Salary & Wages | \$ 464 | \$ 482 | \$ 840 | \$ 606 | \$ 840 |
| Benefits | 90 | 94 | 170 | 121 | 176 |
| Departmental Support | - | 908 | 9,200 | 2,377 | 7,335 |
| Repair & Maintenance | - | - | - | - | - |
| Minor Acquisitions | 7,999 | - | - | 2,425 | 865 |
| Contract Services | - | 13,440 | 13,440 | - | 13,440 |
| Capital Outlay | 802 | - | 10,000 | 10,000 | - |
| | \$ 9,354 | \$ 14,924 | \$ 33,650 | \$ 15,529 | \$ 22,656 |
| JP #3 (24005300) | | | | | |
| Salary & Wages | \$ 524 | \$ 831 | \$ 840 | \$ 714 | \$ 840 |
| Benefits | 102 | 162 | 170 | 143 | 176 |
| Departmental Support | 796 | 548 | 10,700 | - | 9,000 |
| Repair & Maintenance | - | - | - | - | 600 |
| Minor Acquisitions | 2,337 | - | 10,175 | 2,541 | 4,990 |
| Contract Services | - | - | 10,000 | - | - |
| Capital Outlay | - | - | 10,000 | 10,000 | - |
| | \$ 3,759 | \$ 1,541 | \$ 41,885 | \$ 13,398 | \$ 15,606 |
| JP #4 (24005400) | | | | | |
| Salary & Wages | \$ 805 | \$ 594 | \$ 840 | \$ 408 | \$ 840 |
| Benefits | 157 | 116 | 170 | 82 | 176 |
| Departmental Support | 201 | 826 | 8,200 | 240 | 6,200 |
| Repair & Maintenance | - | - | - | - | - |
| Minor Acquisitions | 5,573 | 7,052 | 6,400 | 5,935 | 6,025 |
| Capital Outlay | - | - | 10,000 | 10,000 | - |
| | \$ 6,736 | \$ 8,587 | \$ 25,610 | \$ 16,664 | \$ 13,241 |
| TOTAL EXPENDITURES | \$ 52,647 | \$ 47,222 | \$ 159,000 | \$ 82,231 | \$ 152,000 |

The Justices of the Peace collect a \$4.00 fee on all misdemeanor convictions. The fee is to be used by the Justices of the Peace to upgrade existing technology within their respective offices.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (2401) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 1,474 | \$ 6,226 | \$ 4,500 | \$ 7,244 | \$ 7,155 |
| Interest | 2 | 18 | - | 37 | 25 |
| Reserve Fund Balance | - | - | 7,300 | - | 7,720 |
| TOTAL REVENUES | \$ 1,476 | \$ 6,244 | \$ 11,800 | \$ 7,281 | \$ 14,900 |

| EXPENDITURES (25005000) | | | | | |
|--------------------------------|-------------|-------------|------------------|-------------|------------------|
| Departmental Support | \$ - | \$ - | \$ - | \$ - | \$ - |
| Minor Acquisitions | - | - | 11,800 | - | 14,900 |
| Contractual Services | - | - | | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 11,800 | \$ - | \$ 14,900 |

A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a \$4.00 county and district court technology fee as a cost of court. (Code of Criminal Procedure §102.0169)

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
FORFEITURE FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2500) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 21,698 | \$ 8,171 | \$ - | \$ 6,795 | \$ - |
| Interest | 112 | 122 | - | 118 | - |
| Reserve Fund Balance | - | - | 23,206 | - | 34,000 |
| TOTAL REVENUES | \$ 21,809 | \$ 8,293 | \$ 23,206 | \$ 6,913 | \$ 34,000 |

EXPENDITURES (28010000/30110000/30210000/30310000)

| | | | | | |
|------------------------------|-----------------|-----------------|------------------|-------------|------------------|
| County Attorney | \$ - | \$ - | \$ - | \$ - | \$ 729 |
| Sheriff Forfeitures | - | 1,216 | 21,475 | - | 27,164 |
| Constable Pct. 1 Forfeitures | 5,082 | 234 | 1,731 | - | 3,092 |
| Constable Pct. 2 Forfeitures | - | - | - | - | 1,214 |
| Constable Pct. 3 Forfeitures | - | - | - | - | 1,801 |
| TOTAL EXPENDITURES | \$ 5,082 | \$ 1,450 | \$ 23,206 | \$ - | \$ 34,000 |

At various times during the year forfeitures of property occur from law enforcement activity with regards to the Sheriff's office. Such property may be cash and/or property. Property is required to be sold at auction. The County is required to maintain separate accountability of these funds and the funds are available to support the department awarded the forfeiture.

These funds are under the specific control of the Commissioners Court and the department awarded the forfeiture. Use of the funds must follow existing State and County purchasing requirements.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (2600) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 11 | \$ 20 | \$ - | \$ 9 | \$ - |
| Other Revenue | 1,375 | 3,126 | 500 | 76 | - |
| Reserve Fund Balance | - | - | 3,500 | - | 100 |
| TOTAL REVENUES | \$ 1,386 | \$ 3,145 | \$ 4,000 | \$ 85 | \$ 100 |

| EXPENDITURES (19006000) | | | | | |
|--------------------------------|-------------|-----------------|-----------------|-----------------|---------------|
| Departmental Support | \$ - | \$ 2,753 | \$ 4,000 | \$ 3,823 | \$ 100 |
| Minor Acquisitions | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ 2,753 | \$ 4,000 | \$ 3,823 | \$ 100 |

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
BAIL BOND BOARD FEE FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2700) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 332 | \$ 309 | \$ 300 | \$ 281 | \$ 150 |
| Other Revenue | 2,500 | 2,000 | 1,500 | 2,023 | 1,000 |
| Reserve Fund Balance | - | - | 75,600 | - | 71,650 |
| TOTAL REVENUES | \$ 2,832 | \$ 2,309 | \$ 77,400 | \$ 2,304 | \$ 72,800 |

| EXPENDITURES (12006000) | | | | | |
|--------------------------------|-----------------|---------------|------------------|---------------|------------------|
| Salary and Wages | \$ 278 | \$ 142 | \$ 4,000 | \$ 470 | \$ 4,000 |
| Benefits | 91 | 53 | 602 | 156 | 900 |
| Departmental Support | 882 | 103 | 72,798 | - | 67,900 |
| TOTAL EXPENDITURES | \$ 1,251 | \$ 298 | \$ 77,400 | \$ 626 | \$ 72,800 |

This fund was established to account for the licensing fee received from bail bondsmen and for the expenditures for monitoring local bail bondsmen.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
VOTER REGISTRATION**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2800) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|--------------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 96 | \$ 89 | \$ - | \$ 90 | \$ 100 |
| Secretary of State | - | 1,051 | - | 38,448 | - |
| Transfer from General Fund | - | - | - | 13,540 | - |
| Reserve Fund Balance | - | - | 21,000 | - | 20,900 |
| TOTAL REVENUES | \$ 96 | \$ 1,140 | \$ 21,000 | \$ 52,078 | \$ 21,000 |
| EXPENDITURES (13005000) | | | | | |
| Departmental Support | \$ - | \$ 451 | \$ 19,300 | \$ 720 | \$ 19,300 |
| Minor Acquisitions | - | - | 400 | 32,040 | 400 |
| Professional Services | - | 600 | 900 | - | 900 |
| Capital Outlay | - | - | 400 | - | 400 |
| TOTAL EXPENDITURES | \$ - | \$ 1,051 | \$ 21,000 | \$ 32,760 | \$ 21,000 |

The County received funding from the State to provide resources to pay for voter registration costs. For funds received prior to August 31, 1991, the County was not required to return the balance to the State. After September 1, 1991, all funds received and not spent were returned to the State to be reallocated.

These funds are under the specific control of the Voter Registrar (the Tax Assessor-Collector) who is responsible for determining fund use. The funds are restricted in their use. The Commissioners' Court retains oversight responsibility.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (2900) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| P & I Taxes | \$ 1,264 | \$ 2,643 | \$ 2,000 | \$ 2,329 | \$ 2,000 |
| Interest | 1,712 | 1,830 | 1,000 | 1,269 | 1,100 |
| Reserve Fund Balance | - | - | 115,338 | - | 115,076 |
| TOTAL REVENUES | \$ 2,975 | \$ 4,473 | \$ 118,338 | \$ 3,598 | \$ 118,176 |

| EXPENDITURES (13006000) | | | | | |
|--------------------------------|-----------------|-----------------|-------------------|-----------------|-------------------|
| Salary and Wages | \$ - | \$ - | \$ 11,100 | \$ - | \$ 11,100 |
| Employee benefits | - | - | 2,238 | - | 2,314 |
| Departmental Support | 2,456 | 1,987 | 75,000 | 4,422 | 78,700 |
| Minor Acquisitions | - | 820 | 10,000 | - | 10,000 |
| Professional Fees | - | - | 20,000 | - | 16,062 |
| TOTAL EXPENDITURES | \$ 2,456 | \$ 2,807 | \$ 118,338 | \$ 4,422 | \$ 118,176 |

The County collects ad valorem taxes on vehicles as they are sold each year. As the tax is collected, it accumulates in a separate account maintained by the Tax Assessor-Collector. At year end this accumulation is distributed to the various taxing agencies within the County. This depository account earns interest while the funds are on deposit; interest earned is retained by the County Tax Assessor-Collector.

This earned interest is specifically restricted by State statute. It may be used only by the Tax Assessor-Collector to provide funding for the efforts of the office in direct support of the collection and distribution of the Vehicle Inventory Tax.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
SHERIFF - CRIME FUND**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (3300) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Interest | \$ 1,482 | \$ 1,385 | \$ - | \$ 901 | \$ 1,000 |
| Other Revenue | 114 | 1,210 | - | 147 | - |
| Sheriff Crime Fund | - | - | - | - | - |
| Reserve Fund Balance | - | - | 352,000 | - | 345,000 |
| TOTAL REVENUES | \$ 1,596 | \$ 2,594 | \$ 352,000 | \$ 1,048 | \$ 346,000 |

| EXPENDITURES (28050000) | | | | | |
|--------------------------------|-----------------|-----------------|-------------------|------------------|-------------------|
| Salary and Wages | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee benefits | - | - | - | - | - |
| Departmental Support | 1,610 | 7,014 | 248,200 | 6,171 | 229,675 |
| Repairs and Maintenance | - | - | 43,500 | - | 3,400 |
| Minor Acquisitions | - | - | 22,800 | 5,750 | 70,800 |
| Contract Services | - | - | 37,000 | - | - |
| Professional Services | - | - | 500 | - | - |
| Capital Outlay | - | - | - | - | 42,125 |
| TOTAL EXPENDITURES | \$ 1,610 | \$ 7,014 | \$ 352,000 | \$ 11,920 | \$ 346,000 |

The County Sheriff's Crime Fund receives an equal cash contribution from the City of Bryan, City of College Station, and the Brazos County Sheriff's department. Prior to June 1, 2000, these funds were a responsibility of the District Attorney. The oversight of the Narcotic Task Force was changed to the Sheriff in 1999, and because of the relationship of these funds and the law enforcement activities the fiscal oversight responsibilities were moved to the Sheriff.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3400) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|--------------------------------|------------------------|---------------------------|--|--|--|
| Interest | \$ 183 | \$ 220 | \$ - | \$ 216 | \$ 100 |
| District Attorney - Crime Fund | 38,225 | 18,209 | 7,500 | 31,269 | - |
| Reserve Fund Balance | - | - | 19,925 | - | 27,329 |
| TOTAL REVENUES | \$ 38,408 | \$ 18,429 | \$ 27,425 | \$ 31,485 | \$ 27,429 |

| EXPENDITURES (19200100) | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Salary and Wages | \$ 11,575 | \$ 13,715 | \$ 16,000 | \$ 15,357 | \$ 16,000 |
| Benefits | 901 | 1,070 | 1,299 | 1,299 | 1,303 |
| Departmental Support | 9,264 | 5,078 | 10,126 | - | 10,126 |
| Contract Services | 100 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 21,840 | \$ 19,862 | \$ 27,425 | \$ 16,656 | \$ 27,429 |

The District Attorney's Crime Fund receives an equal cash contribution from the City of Bryan, City of College Station, and the Brazos County Sheriff's department.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
PRIMARY ELECTION SERVICES FUND
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3500) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | \$ 68,255 | \$ 3,831 | \$ 57,400 | \$ 68,135 | \$ 9,770 |
| Interest | 120 | 180 | - | 78 | - |
| Transfer from General Fund | 5,800 | - | - | 950 | - |
| Reserve Fund Balance | - | - | 30,000 | - | - |
| TOTAL REVENUES | \$ 74,175 | \$ 4,011 | \$ 87,400 | \$ 69,163 | \$ 9,770 |

| EXPENDITURES (211200) | | | | | |
|------------------------------|------------------|-------------|------------------|------------------|-------------|
| Outside Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - |
| Departmental Support | 77 | - | 500 | 89 | - |
| Contract Services | 2,275 | - | 1,900 | 2,310 | - |
| Professional Fees | 52,033 | - | 49,200 | 42,278 | - |
| | \$ 54,385 | \$ - | \$ 51,600 | \$ 44,677 | \$ - |

| EXPENDITURES (211300) | | | | | |
|------------------------------|-------------|-------------|------------------|-----------------|-----------------|
| Departmental Support | \$ - | \$ - | \$ 30,000 | 1,954 | \$ 7,000 |
| Repairs and Maintenance | - | - | - | - | 1,000 |
| | \$ - | \$ - | \$ 30,000 | \$ 1,954 | \$ 8,000 |

| | | | | | |
|----------------------------|-------------|-------------|------------------|-----------------|-----------------|
| Operating Transfers | | | | | |
| Transfer to General Fund | | | \$ 5,800 | \$ 5,800 | \$ 1,770 |
| | \$ - | \$ - | \$ 5,800 | \$ 5,800 | \$ 1,770 |
| | \$ - | \$ - | \$ 35,800 | \$ 7,754 | \$ 9,770 |

| | | | | | |
|---------------------------|------------------|-------------|------------------|------------------|-----------------|
| TOTAL EXPENDITURES | \$ 54,385 | \$ - | \$ 87,400 | \$ 52,431 | \$ 9,770 |
|---------------------------|------------------|-------------|------------------|------------------|-----------------|

This fund is used to account for the costs and reimbursement related to election service contracts as provided by Section 31.100 of the Election Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
BRAZOS COUNTY HOUSING FINANCE CORPORATION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3901) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|------------------------|---------------------------|--|--|--|
| Fees for Service | *** | *** | \$ 45,000 | \$ 24,371 | \$ - |
| Interest | *** | *** | 400 | 5,337 | - |
| Reserve Fund Balance | *** | *** | 40,000 | - | 144,300 |
| TOTAL REVENUES | \$ - | \$ - | \$ 85,400 | \$ 29,708 | \$ 144,300 |

| EXPENDITURES (39010000) | | | | | |
|--------------------------------|-------------|-------------|------------------|------------------|-------------------|
| Departmental Support | \$ - | \$ - | \$ 2,675 | \$ 3,156 | \$ 4,175 |
| Professional Fees | - | - | 82,725 | 23,009 | 140,125 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 85,400 | \$ 26,165 | \$ 144,300 |

Brazos County, partnered with six neighboring counties incorporated the Brazos County Housing Finance Corporation o March 18, 1980. The Finance Corporation is public nonprofit corporation in accordance with the Texas Housing Finance Corportations Act, Texas LGC Chapter 394, as amended. It was created to provide decent, safe, and sanitary housing at affordable prices for residents of Brazos County and its

*** During fiscal year 2012 the County determined the Housing Finance Corporation should be presented as a blended component unit of the county.

FEDERAL & STATE GRANT FUNDS

Brazos County receives funding each year from the Federal government and from various State offices to assist in the funding of various elements of County activity. Funds are created to provide internal accountability of the grants awarded due to grant applications made by the County. Normally the funds are provided for a specific period for a specific purpose. While the County may budget that all the funds will be consumed during the current accounting period, it is not uncommon that funds will go unexpended and will be returned to the distributing agency. The majority of the grants currently in place require the County to provide financial participation at some level.



**BRAZOS COUNTY, TEXAS
APPROVED BUDGET - SUMMARY
GRANT FUNDS**

For The Year Ending September 30, 2013

| <u>GRANT FUNDS</u> | <u>Anticipated Fund Balance Oct. 1, 2011</u> | <u>Budgeted Revenue Year Ending Sept. 30, 2012</u> | <u>Transfers In</u> (1) | <u>Transfers Out</u> | <u>Budgeted Expenditures Year Ending Sept. 30, 2012</u> |
|---------------------------------------|---|---|------------------------------------|---------------------------------|--|
| TxDOT - Comprehensive Underage | -- | 60,893 | 69,923 | -- | 130,816 |
| Vine Program | -- | 29,174 | -- | -- | 29,174 |
| TJPC - State Aid | -- | 809,562 | 135,289 | (2) -- | 944,851 |
| TJPC - Z - Salary Adjustment | -- | -- | -- | -- | -- |
| TJPC - F- Progressive Sanctions JPO | -- | -- | -- | -- | -- |
| TJPC - G -Progressive Sanctions 1-2-3 | -- | -- | -- | -- | -- |
| TJPC - O -Progressive Sanctions ISJPO | -- | -- | -- | -- | -- |
| TJPC - Community Corrections | -- | -- | -- | -- | -- |
| TJPC - X -ICBF | -- | -- | -- | -- | -- |
| TJPC - C - Commitmt Reduction | -- | 136,257 | 21,881 | -- | 158,138 |
| HAVA - General Compliance | -- | 5,474 | -- | -- | 5,474 |
| Edward Byrne Justice Assistance Grant | -- | 13,825 | -- | -- | 13,825 |
| State Homeland Security | -- | 39,826 | -- | -- | 39,826 |
| Metropolitan Planning Organization | -- | 388,881 | -- | -- | 388,881 |
| COPS Technology | -- | 42,355 | -- | -- | 42,355 |
| JP Truancy | -- | -- | -- | -- | -- |
| BCS Mobility Initiative | -- | 161,751 | -- | -- | 161,751 |
| TOTAL GRANT PROGRAMS | <u>\$ --</u> | <u>\$ 1,687,998</u> | <u>\$ 227,093</u> (1) | <u>\$ --</u> | <u>\$ 1,915,091</u> |

(1) Represents matching funds that are provided for support of the Grant

(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
COMPREHENSIVE UNDERAGE DRINKING ENFORCEMENT PROGRAM
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|-------------------------------|---------------------------|--|--|--|--|
| Grant Funding | \$ 38,160 | \$ 61,601 | \$ 61,143 | \$ 32,087 | \$ 60,893 |
| General Fund - Matching Funds | 53,864 | 53,864 | 62,747 | 62,747 | 69,923 |
| TOTAL REVENUES | \$ 92,024 | \$ 115,465 | \$ 123,890 | \$ 94,834 | \$ 130,816 |

| EXPENDITURES (183100) | | | | | |
|------------------------------|------------------|-------------------|-------------------|------------------|-------------------|
| Salary & Wages | \$ 65,804 | \$ 76,064 | \$ 83,289 | \$ 69,793 | \$ 88,419 |
| Benefits | 17,763 | 15,193 | 29,151 | 17,877 | 30,947 |
| Departmental Support | 8,457 | 23,348 | 11,450 | 7,165 | 11,450 |
| Repairs and Maintenance | - | 560 | - | - | - |
| Minor Acquisitions | - | 300 | - | - | - |
| TOTAL EXPENDITURES | \$ 92,024 | \$ 115,465 | \$ 123,890 | \$ 94,834 | \$ 130,816 |

The County has entered into a year to year program with the Texas Department of Transportation to provide assistance in interdiction for Kids under 21 purchasing alcohol. The Grant calls for a \$50,000 support from the State. If the State does not provide funding, there is no requirement on the part of the County to support the activity. The Grant is monitored through the County Attorney's office. The County is responsible for 50% matching funds. Any unfunded requirements will be provided through the funds available in the "County Attorney Hot Check Administration Funds".
BCS Mobility Initiative

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
VINE PROGRAM**

**For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated**

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|--|--|--|--|
| Grant - Funding * | \$ 30,108 | \$ 30,710 | \$ 30,710 | \$ 30,710 | \$ 29,174 |
| TOTAL REVENUES | \$ 30,108 | \$ 30,710 | \$ 30,710 | \$ 30,710 | \$ 29,174 |

| EXPENDITURES (286000) | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| Contract Services | \$ 30,108 | \$ 30,710 | \$ 30,710 | \$ 30,710 | \$ 29,174 |
| TOTAL EXPENDITURES | \$ 30,108 | \$ 30,710 | \$ 30,710 | \$ 30,710 | \$ 29,174 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - STATE AID
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---------------------------------|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - State Aid | \$ 141,508 | \$ 119,859 | \$ 155,332 | \$ 160,894 | \$ 809,562 |
| General Fund - Matching Funds | 34,174 | 38,841 | 4,570 | - | 135,289 |
| TOTAL REVENUES | \$ 175,682 | \$ 158,700 | \$ 159,902 | \$ 160,894 | \$ 944,851 |

| EXPENDITURES (312100) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salary and Wages | \$ 109,693 | \$ 119,283 | \$ 118,588 | \$ 115,496 | \$ 675,806 |
| Benefits | 43,229 | 39,417 | 41,314 | 36,998 | 269,045 |
| Departmental Support | 778 | - | - | - | - |
| Minor Acquisitions | 21,982 | - | - | - | - |
| Contract Services | - | - | - | 10,000 | - |
| TOTAL EXPENDITURES | \$ 175,682 | \$ 158,700 | \$ 159,902 | \$ 152,494 | \$ 944,851 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - Z - SALARY ADJUSTMENT
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - Salary Adjustment | \$ 122,106 | \$ 123,975 | \$ 123,975 | \$ 159,037 | \$ - |
| General Fund - Matching Funds | 25,293 | 25,137 | 25,726 | - | - |
| TOTAL REVENUES | \$ 147,400 | \$ 149,112 | \$ 149,701 | \$ 159,037 | \$ - |

| EXPENDITURES (311100) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| Salary and Wages | \$ 123,416 | \$ 124,457 | \$ 124,457 | \$ 117,772 | \$ - |
| Benefits | 23,984 | 24,655 | 25,244 | 41,265 | - |
| TOTAL EXPENDITURES | \$ 147,400 | \$ 149,112 | \$ 149,701 | \$ 159,037 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - F- PROGRESSIVE SANCTIONS JPO
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - F-Progressive Sanctions | \$ 93,243 | \$ 94,101 | \$ 94,101 | \$ 214,914 | \$ - |
| General Fund - Matching Funds | 114,199 | 128,042 | 130,777 | - | - |
| TOTAL REVENUES | \$ 207,442 | \$ 222,143 | \$ 224,878 | \$ 214,914 | \$ - |

| EXPENDITURES (318300) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| Salary and Wages | \$ 140,106 | \$ 158,949 | \$ 158,344 | \$ 153,845 | \$ - |
| Benefits | 67,335 | 63,194 | 66,534 | 61,069 | - |
| TOTAL EXPENDITURES | \$ 207,442 | \$ 222,143 | \$ 224,878 | \$ 214,914 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - G - PROG SANCTIONS 1-2-3
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - Progressive Sanctions 1-2-3 | \$ 38,525 | \$ 38,525 | \$ 38,525 | \$ 49,644 | \$ - |
| General Fund - Matching Funds | 41,027 | 12,873 | 13,589 | - | - |
| TOTAL REVENUES | \$ 79,552 | \$ 51,398 | \$ 52,114 | \$ 49,644 | \$ - |

| EXPENDITURES (318400) | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|-------------|
| Salary and Wages | \$ 49,719 | \$ 36,311 | \$ 36,171 | \$ 35,067 | \$ - |
| Benefits | 16,415 | 15,087 | 15,943 | 14,578 | - |
| Departmental Support | 1,668 | - | - | - | - |
| Professional Services | 11,750 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 79,552 | \$ 51,398 | \$ 52,114 | \$ 49,644 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - O - PROGRESSIVE SANCTIONS ISJPO
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - O - Progressive Sanctions ISJPO | \$ 27,024 | \$ 27,240 | \$ 27,240 | \$ 34,537 | \$ - |
| General Fund - Matching Funds | 23,908 | 25,234 | 25,908 | - | - |
| TOTAL REVENUES | \$ 50,932 | \$ 52,474 | \$ 53,148 | \$ 34,537 | \$ - |

| EXPENDITURES (318500) | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|-------------|
| Salary and Wages | \$ 36,946 | \$ 37,209 | \$ 37,066 | \$ 24,081 | \$ - |
| Benefits | 13,986 | 15,265 | 16,082 | 10,455 | - |
| TOTAL EXPENDITURES | \$ 50,932 | \$ 52,474 | \$ 53,148 | \$ 34,537 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
COMMITMENT REDUCTION
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - C - Committ Reduction | \$ 143,183 | \$ 153,300 | \$ 136,257 | \$ 155,272 | \$ 136,257 |
| General Fund - Matching Funds | 4,580.80 | - | 11,649 | 91 | 21,881 |
| TOTAL REVENUES | \$ 147,764 | \$ 153,300 | \$ 147,906 | \$ 155,363 | \$ 158,138 |

| EXPENDITURES (318700) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salary and Wages | \$ 41,309 | \$ 102,438 | \$ 102,045 | \$ 94,287 | \$ 109,644 |
| Benefits | 14,750 | 43,929 | 45,861 | 42,574 | 48,494 |
| Departmental Support | - | 6,933 | - | - | - |
| Minor Acquisitions | 2,564 | - | - | - | - |
| Contract for Services | 89,140 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 147,764 | \$ 153,300 | \$ 147,906 | \$ 136,860 | \$ 158,138 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
JUVENILE COMMUNITY CORRECTIONS BLOCK GRANT
For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - Community Corrections | \$ 243,439 | \$ 225,994 | \$ 225,994 | \$ 263,631 | \$ - |
| General Fund - Matching Funds | 37,999 | 85,618 | 89,661 | - | - |
| TOTAL REVENUES | \$ 281,438 | \$ 311,612 | \$ 315,655 | \$ 263,631 | \$ - |

| EXPENDITURES (316100) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| Salary and Wages | \$ 203,763 | \$ 220,524 | \$ 219,683 | \$ 186,585 | \$ - |
| Benefits | 77,675 | 91,088 | 95,972 | 77,046 | - |
| TOTAL EXPENDITURES | \$ 281,438 | \$ 311,612 | \$ 315,655 | \$ 263,631 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
INTENSIVE COMMUNITY BASED FUNDING**

**For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated**

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|--------------------------------|---------------------------|--|--|--|--|
| Grant - T. J. P. C. - X - ICBF | \$ 57,307 | \$ 54,395 | \$ 54,395 | \$ 57,619 | \$ - |
| General Fund - Matching Funds | 4,541 | 9,145 | 9,842 | - | - |
| TOTAL REVENUES | \$ 61,849 | \$ 63,540 | \$ 64,237 | \$ 57,619 | \$ - |

| EXPENDITURES (318600) | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|-------------|
| Salary and Wages | \$ 46,103 | \$ 46,479 | \$ 46,301 | \$ 42,526 | \$ - |
| Benefits | 15,746 | 17,061 | 17,936 | 15,093 | - |
| TOTAL EXPENDITURES | \$ 61,849 | \$ 63,540 | \$ 64,237 | \$ 57,619 | \$ - |

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|--|--|--|--|
| Reserve Fund Balance | \$ 2,939 | \$ 244,964 | \$ 26,875 | \$ - | \$ 5,474 |
| TOTAL REVENUES | \$ 2,939 | \$ 244,964 | \$ 26,875 | \$ - | \$ 5,474 |

| EXPENDITURES (212100) | | | | | |
|------------------------------|------------------|-------------------|------------------|-------------|-----------------|
| Departmental Support | \$ 9,025 | \$ 244,964 | \$ 26,875 | \$ - | \$ 5,474 |
| Minor Acquisitions | 12,580 | - | - | - | - |
| Contract for Services | 4,040 | - | - | - | - |
| Capital Outlay | 17,025 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 42,670 | \$ 244,964 | \$ 26,875 | \$ - | \$ 5,474 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|---|---------------------------|--|--|--|--|
| Criminal Justice Division Governor's Office | \$ 46,519 | \$ 62,675 | \$ 43,249 | \$ 22,391 | \$ 13,825 |
| TOTAL REVENUES | \$ 46,519 | \$ 62,675 | \$ 43,249 | \$ 22,391 | \$ 13,825 |

| EXPENDITURES (288000 & 288300 & 288400) | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Departmental Support | \$ - | \$ 6,317 | \$ 5,749 | \$ - | \$ - |
| Repairs and Maintenance | - | - | - | 3,905 | - |
| Minor Acquisitions | - | 8,255 | 37,500 | 31,618 | 13,825 |
| Capital Outlay | 32,114 | 48,103 | - | - | - |
| TOTAL EXPENDITURES | \$ 32,114 | \$ 62,675 | \$ 43,249 | \$ 35,523 | \$ 13,825 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------------|---------------------------|--|--|--|--|
| GDEM - Domestic Preparedness | \$ 169,263 | \$ 341,350 | \$ 24,485 | \$ 29,892 | \$ 39,826 |
| TOTAL REVENUES | \$ 169,263 | \$ 341,350 | \$ 24,485 | \$ 29,892 | \$ 39,826 |

| EXPENDITURES (355400) | | | | | |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|
| Departmental Support | \$ - | \$ - | \$ - | \$ 19,014 | \$ 23,322 |
| Repairs and Maintenance | - | - | - | 820 | - |
| Minor Acquisitions | 2,597 | 153,303 | 24,485 | - | - |
| Contract Services | 13,364 | 28,047 | - | 43,281 | 16,504 |
| Capital Outlay | 153,303 | 160,000 | - | - | - |
| TOTAL EXPENDITURES | \$ 169,263 | \$ 341,350 | \$ 24,485 | \$ 63,115 | \$ 39,826 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|-------------------------------|---------------------------|--|--|--|--|
| Grant - M. P. O. | \$ 278,278 | \$ 480,125 | \$ 480,125 | \$ 207,958 | \$ 388,881 |
| General Fund - Matching Funds | 15,000 | 15,000 | - | - | - |
| TOTAL REVENUES | \$ 293,278 | \$ 495,125 | \$ 480,125 | \$ 207,958 | \$ 388,881 |

| EXPENDITURES (424100) | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salary and Wages | \$ 192,174 | \$ 226,081 | \$ 181,430 | \$ 133,903 | \$ 185,362 |
| Benefits | 60,480 | 74,967 | 62,660 | 45,964 | 63,688 |
| Departmental Support | 25,872 | 38,800 | 36,600 | 14,364 | 37,330 |
| Repairs and Maintenance | 3,275 | 10,000 | 25,000 | 11,518 | 5,000 |
| Minor Acquisitions | 10,116 | 10,000 | 20,723 | 2,048 | 10,000 |
| Contracts for Services | 17,318 | 24,000 | 26,500 | 19,035 | 26,500 |
| Professional Services | 4,030 | 111,277 | 127,212 | - | 61,001 |
| Capital Outlay | 10,015 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 323,278 | \$ 495,125 | \$ 480,125 | \$ 226,831 | \$ 388,881 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
COPS TECHNOLOGY GRANT
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|----------------------------|---------------------------|--|--|--|--|
| U.S. Department of Justice | \$ - | \$ - | \$ 167,882 | \$ 99,680 | \$ 42,355 |
| TOTAL REVENUES | \$ - | \$ - | \$ 167,882 | \$ 99,680 | \$ 42,355 |

| EXPENDITURES (284000) | | | | | |
|------------------------------|-------------|-------------|-------------------|-------------------|------------------|
| Repairs and Maintenance | \$ - | \$ - | \$ - | \$ - | \$ 708 |
| Minor Acquisitions | - | - | 13,541.00 | 1,250.04 | 13,541.00 |
| Capital Outlay | - | - | 154,341.00 | 99,680 | 28,106.10 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 167,882 | \$ 100,930 | \$ 42,355 |

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
JP TRUANCY GRANT
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|--|--|--|--|
| JP Truancy Monitoring | \$ - | \$ - | \$ 15,000 | \$ 13,440 | \$ - |
| TOTAL REVENUES | \$ - | \$ - | \$ 15,000 | \$ 13,440 | \$ - |

| EXPENDITURES (241000) | | | | | |
|------------------------------|-------------|-------------|------------------|------------------|-------------|
| Contract - Services | \$ - | \$ - | \$ 15,000 | \$ 13,440 | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 15,000 | \$ 13,440 | \$ - |

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending as Indicated**

| REVENUES (3000) | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|-------------------------|---------------------------|--|--|--|--|
| BCS Mobility Initiative | \$ - | \$ - | \$ - | \$ 119,171 | \$ 161,751 |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 119,171 | \$ 161,751 |

| EXPENDITURES (424200) | | | | | |
|------------------------------|-------------|-------------|-------------|------------------|-------------------|
| Contracts for Services | \$ - | \$ - | \$ - | \$ 42,425 | \$ 161,751 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ 42,425 | \$ 161,751 |

DEBT SERVICE FUND

The **Debt Service Fund** is used to account for the accumulation of resources for the payment of general long-term debt principal and interest related to general obligation bonds and certificates of obligation.



| |
|---|
| <p style="text-align: center;">BRAZOS COUNTY, TEXAS DEBT SERVICE FUND ANALYSIS OF RESERVED FUND BALANCE September 30, 2012</p> |
|---|

| | |
|---|-----------------------------|
| Fund Balance October 1, 2010 | \$ 4,075,186 |
| Revenues - 2011 | 9,147,061 |
| | <u>3,794,422</u> |
| Expenditures - 2011 | |
| General Obligation Principal | 3,545,000 |
| C. O. Principal | 1,490,000 |
| General Obligation Interest | 3,146,273 |
| C. O. Interest | 1,018,980 |
| Fiscal Agent Fees | 2,747 |
| | <u>9,203,000</u> |
| Transfer In | 901,570 |
| Anticipated Fund Balance At September 30, 2011 | |
| Reserved To Fund Future Debt Requirements | <u>\$ 4,920,817</u> |
| For the Year Ending September 30, 2012 | |
| Anticipated Revenues | 9,890,807 |
| | 8,130,244 |
| Anticipated Expenditures | (9,651,592) |
| Anticipated Unreserved and Unrestricted | |
| Fund Balance (September 30, 2012) | <u>\$ 13,290,276</u> |

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (4100) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|-----------------------------|------------------------|---------------------------|--|--|--|
| Taxes | \$ 8,769,809 | \$ 9,055,003 | \$ 8,739,000 | \$ 9,111,626 | \$ 8,656,000 |
| Penalty and Interest | 59,453 | 63,851 | 50,000 | 47,501 | 50,000 |
| Interest - Accounts | 66,848 | 3,794,422 | 20,000 | 23,796 | 25,000 |
| Reserved Fund Balance | | - | 1,000,000 | | 1,688,422 |
| Transfer from General Fund | 178,870 | 277,559 | 244,625 | 216,327 | 250,675 |
| Transfer from HOT Fund | 588,014 | 624,011 | 608,175 | 491,557 | 551,485 |
| Proceeds Fm Refunding Bonds | 7,365,000 | - | - | | - |
| Bond Premium | 307,439 | - | - | | - |
| TOTAL REVENUES | \$ 17,335,433 | \$ 13,814,846 | \$ 10,661,800 | \$ 9,890,807 | \$ 11,221,582 |

EXPENDITURES (60000100/60002000)

| | | | | | |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| Refunded Debt | \$ 7,300,000 | \$ - | \$ - | \$ - | \$ - |
| Debt Service - G. O. Interest | \$ 3,511,190 | 3,146,273 | 3,014,504 | 3,014,504 | 2,881,290 |
| Debt Service - C. O. Interest | 1,058,886 | 1,018,980 | 1,768,921 | 967,647 | 1,534,298 |
| Debt Service - G.O. Principal | 2,120,000 | 3,545,000 | 4,145,000 | 4,145,000 | 4,465,994 |
| Debt Service - C.O. Principal | 2,590,000 | 1,490,000 | 1,728,375.00 | 1,521,641 | 2,335,000 |
| Bond Issuance Costs | 107,110 | - | - | - | - |
| Fiscal Agent Fees | 1,948 | 8,130,244 | 5,000 | 2,800 | 5,000 |
| TOTAL EXPENDITURES | \$ 16,689,134 | \$ 17,330,497 | \$ 10,661,800 | \$ 9,651,592 | \$ 11,221,582 |



| |
|---|
| <p align="center">BRAZOS COUNTY, TEXAS GENERAL LONG TERM DEBT SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE September 30, 2013</p> |
|---|

| Debt Issue | Interest Rates (%) And Dates | Final Issue Date | Debt Maturity Date | Debt Authorized And Issued |
|--|--|------------------------|--------------------------|-------------------------------------|
| General Obligation Bond | | | | |
| 2001 Series, Issued For: | 6.5/5.0/4.3/4.4/4.5/ 3794421.5 | | | |
| Exposition Center | 4.8/4.9/ | 12/1/2001 | 3/30/2013 | 8,000,000 |
| 2002 Series, Issued For: | 3.0/2.8/3.2/3.45/3.6 3.7/3.85 3/1 and 9/1 | 10/15/2002 | 9/1/2013 | 2,995,000 |
| Electronic voting equipment, Information technology, Vehicles, Right-of-Way | | | | |
| 2003 Series, Issued For: | 2.5/2.55/2.65/2.75/3.125/ 3.375/3.625/3.75/3.9/4.0/ 4.2/4.3/4.375/4.45/4.5/4.55 3/1 and 9/1 | 11/15/2003 | 9/1/2023 | 10,000,000 |
| Real Estate Acquisition, Vehicles R & B Equipment, Communication Conversion | | | | |
| 2004 Series, Issued For: | 2.6/4.0/3.75/3.8/3.9/ 4.0/4.2/4.25/4.3/4.4/ 4.5/4.55 3/1 and 9/1 | 8/15/2004 | 9/1/2014 | 5,000,000 |
| Real Estate Acquisition, R & B Equipment, Building Improvements Right of Way Acquisition | | | | |
| General Obligation Bond | 8130244 | | | |
| 2005 Series, Issued For: | 4.25/4.375 3/1 and 9/1 | Est. 8/31/2005 | 3/30/2022 | 10,500,000 |
| Exposition Center | | | | |
| 2005 Series, Issued For: | 3.25/3.75/3.5/3.625 3/1 and 9/1 | 9/1/2005 | 9/1/2015 | 2,750,000 |
| Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition | | | | |
| Limited Tax Refunding Bonds | | 12/1/2005 | 3/1/2016 | 6,005,000 |
| Refunding of the 1996 C.O.'s | 4.0 3/1 and 9/1 | | | |
| General Obligation Bond | 3.25/3.375/3.5/3.625 | | | |
| 2008 Series, Issued For: | 3.75/4.0/4.125/5.0/4.5 3/1 and 9/1 | 5/1/2008 | 9/1/2028 | 55,000,000 |
| Jail Expansion | | | | |
| 2009 Series, Issues For: | 5.0 | 9/29/2009 | 9/01/2034 | 12,000,000 |
| Expansion of Exposition Center and Equipment | | | | |
| Limited Tax Refunding Bonds | 3.0/3.0/3.0/4.0 4.0/4.0/4.0/4.0/4.0 4.0/4.0 | 10/15/2009 | 9/1/2021 | 7,365,000 |
| Refunding of the 1998 C.O.s and 2001 G.O.'s | | | | |
| Total Long Term Debt | | | | <u><u>\$ 119,615,000</u></u> |

Note:

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.

| Debt Outstanding | | | Debt Service Requirements For Fiscal Year 2012-2013 | | |
|----------------------|----------------------|-----------------------|--|---------------------|---------------------|
| Principal | Interest | Totals | Principal | Interest | Totals |
| 455,000 | 10,465 | 465,465 | 455,000 | 10,465 | 465,465 |
| 195,000 | 7,508 | 202,508 | 195,000 | 7,508 | 202,508 |
| 6,365,000 | 1,766,448 | 8,131,448 | 475,000 | 267,632 | 742,632 |
| 3,735,000 | 1,129,750 | 4,864,750 | 240,000 | 155,932 | 395,933 |
| 8,315,000 | 2,655,490 | 10,970,490 | 505,000 | 346,344 | 851,344 |
| 920,000 | 69,938 | 989,938 | 295,000 | 34,500 | 329,499 |
| 2,820,000 | 232,200 | 3,052,200 | 655,000 | 99,700 | 754,700 |
| 52,195,000 | 22,208,260 | 74,403,260 | 2,300,000 | 2,240,356 | 4,540,356 |
| 10,940,000 | 5,750,304 | 16,690,304 | 375,000 | 447,560 | 822,560 |
| 4,845,000 | 939,611 | 5,784,611 | 375,000 | 184,425 | 559,425 |
| <u>\$ 90,785,000</u> | <u>\$ 34,769,974</u> | <u>\$ 125,554,974</u> | <u>\$ 5,870,000</u> | <u>\$ 3,794,422</u> | <u>\$ 9,664,422</u> |

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS

At October 1, 2012

| Fiscal Year End | Total Required Principal | Total Required Interest | Total Requirements |
|----------------------------|---|--|-------------------------------|
| 2012 - 13 | 5,870,000 | 3,794,422 | 9,664,422 |
| 2013 - 14 | 5,540,000 | 3,589,650 | 9,129,650 |
| 2014 - 15 | 5,795,000 | 3,387,938 | 9,182,938 |
| 2015 - 16 | 5,690,000 | 3,169,648 | 8,859,648 |
| 2016 - 17 | 5,145,000 | 2,967,123 | 8,112,123 |
| 2017- 18 | 5,350,000 | 2,767,408 | 8,117,408 |
| 2018 - 19 | 5,585,000 | 2,551,768 | 8,136,768 |
| 2019 - 20 | 5,820,000 | 2,324,565 | 8,144,565 |
| 2020 - 21 | 6,060,000 | 2,087,209 | 8,147,209 |
| 2021 - 34 | 39,930,000 | 8,130,244 | 48,060,244 |
| | <u>\$ 90,785,000</u> | <u>\$ 34,769,974</u> | <u>\$ 125,554,974</u> |

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF ACTUAL REVENUES, EXPENDITURES,
AND RESERVED FUND BALANCE
AND RESPECTIVE DEBT SERVICE TAX RATES

By Years

| Year Ended September 30, | Revenues | Expenditures | Reserved Fund Balance | Tax Rates** |
|---|-----------------|---------------------|--------------------------------------|------------------------|
| 2003 | 2,519,076 | 2,867,509 | 1,612,877 | 4.23 |
| 2004 | 3,467,053 | 3,456,188 | 1,623,742 | 5.11 |
| 2005 | 4,435,858 | 4,177,895 | 1,881,705 | 6.32 |
| 2006 | 11,423,092 | 10,917,768 | 2,387,029 | 7.01 |
| 2007 | 5,351,133 | 4,829,535 | 2,908,627 | 6.20 |
| 2008 | 6,060,450 | 6,137,699 | 2,831,378 | 6.20 |
| 2009 | 8,237,284 | 7,639,774 | 3,428,888 | 8.13 |
| 2010 | 10,035,432 | 9,389,134 | 4,075,186 | 8.34 |
| 2011 | 10,048,631 | 8,130,244 | 5,993,573 | 8.44 |
| 2012* | 9,890,807 | 9,651,592 | 6,232,788 | 8.13 |

* Anticipated for fiscal year ending September 30, 2012

** Tax Rates are presented as cents per \$100 of property valuation.

| |
|---|
| <p align="center">BRAZOS COUNTY, TEXAS ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS For The Fiscal Years Shown</p> |
|---|

| Description | | Est. Debt Requirements 09/30/13 | Est. Debt Requirements 09/30/14 | Est. Debt Requirements 09/30/15 | Est. Debt Requirements 09/30/16 |
|--------------------------------|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 2001 Bonds (12/1/01) | P | 455,000 | - | - | - |
| (Issued \$8,000,000) | I | 10,465 | - | - | - |
| 2002 CO's (10/15/02) | P | 195,000 | - | - | - |
| (Issued \$2,995,000) | I | 7,508 | - | - | - |
| | | | 5,194,422 | | |
| 2003 CO's (11/15/03) | P | 475,000 | 490,000 | 510,000 | 530,000 |
| (Issued \$10,000,000) | I | 267,632 | 249,820 | 231,446 | 211,556 |
| 2004 CO's (8/15/04) | P | 240,000 | 250,000 | 260,000 | 275,000 |
| (Issued \$5,000,000) | I | 155,932 | 146,332 | 136,332 | 126,582 |
| 2005 GO's (9/1/05) | P | 505,000 | 525,000 | 545,000 | 565,000 |
| (Issued \$10,500,000) | I | 346,344 | 326,144 | 305,144 | 283,344 |
| 2005 CO's (9/1/05) | P | 295,000 | 305,000 | 320,000 | |
| (Issued \$2,750,000) | I | 34,500 | 23,438 | 12,000 | |
| 2005 Refunding Bonds (12/1/05) | P | 655,000 | 690,000 | 720,000 | 755,000 |
| (Issued \$12,00,000) | I | 99,700 | 72,800 | 44,600 | 15,100 |
| 2008 GO's (5/1/08) | P | 2,300,000 | 2,400,000 | 2,510,000 | 2,620,000 |
| Issued (\$55,000,000) | I | 2,240,356 | 2,165,606 | 2,084,606 | 1,996,756 |
| | | | 8,150,244 | | |
| 2009 CO's (10/15/09) | P | 375,000 | 400,000 | 425,000 | 425,000 |
| Issued (\$12,000,000) | I | 447,560 | 436,310 | 424,310 | 407,310 |
| 2009 Refunding (10/15/09) | P | 375,000 | 480,000 | 505,000 | 520,000 |
| (Issued \$7,365,000) | I | 184,425 | 169,200 | 149,500 | 129,000 |

**Certified O/S
Debt**

9,664,422

21,054,316

9,182,938

8,859,648

| | | | | | | | | |
|----------|----|---------------|----|---------------|----|---------------|----|---------------|
| Tax Rate | \$ | 0.0779 | \$ | 0.0779 | \$ | 0.0779 | \$ | 0.0779 |
|----------|----|---------------|----|---------------|----|---------------|----|---------------|

Less:

| | |
|-------------------------------------|-------------|
| Amount to be paid from Fund Balance | (1,000,000) |
|-------------------------------------|-------------|

Total Qualified Debt for FYE 9/30/13

| | |
|---------------------------------------|-----------|
| To Be Paid with Property Tax Revenues | 8,664,422 |
|---------------------------------------|-----------|

| |
|---|
| <p align="center">BRAZOS COUNTY, TEXAS ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS For The Fiscal Years Shown</p> |
|---|

| Description | Est. Debt Requirements 09/30/13 | Est. Debt Requirements 09/30/14 | Est. Debt Requirements 09/30/15 | Est. Debt Requirements 09/30/16 |
|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Beginning Fund Balance | 4,920,817 | 3,835,422 | (8,639,866) | (9,072,197) |
| Tax Revenue (@ 98%) | 8,579,027 | 8,579,027 | 8,750,607 | 8,925,620 |
| Transfer From | | | | |
| General Fund | - | - | - | - |
| Use of Fund Balance | (9,664,422) | (21,054,316) | (9,182,938) | (8,859,648) |
| Fund Balance | | | | |
| At End of Year | <u>3,835,422</u> | <u>(8,639,866)</u> | <u>(9,072,197)</u> | <u>(9,006,225)</u> |
| Available | | | | |
| Taxable Value | 11,236,181,618 | 11,236,181,618.00 | 11,460,905,250.36 | 11,690,123,355.37 |
| Estimated Appraised Value | | | | |
| Increase (Decrease) as a % | | 2% | 2% | 2% |



CAPITAL PROJECT FUNDS

Brazos County at various times establishes Capital Improvement funds to tract the costs associated with programs that have been authorized by the Commissioners' Court. The budget appropriations and related resources have been provided for the following:

Capital Project Fund – Jail Expansion 2007:

The County received voter approval for a general obligation bond issue in November 2007. The issue is to expand the current jail and increasing the number of beds to approximately 684 beds.

Capital Project Fund - Exposition Complex - Expansion:

The County is expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The expansion will add an additional stall barn, covered arena, covered connection, modifications to existing covered arena, rv parking, expansion of exhibit hall, additional parking, fair ground site, and purchase of infrastructure and equipment.

Capital Project Fund – General Capital Improvements:

The Commissioners' Court in 1994 established a separate fund to provide accountability for the purchase of specific equipment to support departmental needs, and to replace existing equipment as it wears down.

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BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
APPROVED BUDGET
For the Year Ending September 30, 2013

| | General Capital Improvements | Jail Expansion 2007 | Expo Expansion 2009 | Courthouse Renovations & Other 2012 | Totals |
|--|------------------------------------|----------------------------|---------------------------|---|-----------------------------|
| Revenues: | | | | | |
| Interest | \$ - | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| Transfer From General Fund | 1,444,751 | - | - | - | \$ 1,444,751 |
| Reserve Fund Balance | 6,215,220 | 1,500,000 | 100,500 | - | \$ 7,815,720 |
| Total Revenues: | <u>\$ 7,659,971</u> | <u>\$ 1,505,000</u> | <u>\$ 100,500</u> | <u>\$ -</u> | <u>\$ 9,265,471</u> |
| Other Financing Sources: | | | | | |
| Transfer From HOT Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Proceeds from Bond Issue | - | - | - | 10,000,000 | 10,000,000 |
| Bond Issue Premium | - | - | - | - | - |
| Total Other Financing Sources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,000,000</u> | <u>\$ 10,000,000</u> |
| Total Revenues and Other Financing Sources: | <u><u>\$ 7,659,971</u></u> | <u><u>\$ 1,505,000</u></u> | <u><u>\$ 100,500</u></u> | <u><u>\$ 10,000,000</u></u> | <u><u>\$ 19,265,471</u></u> |
| Expenditures: | | | | | |
| Building Maintenance | \$ 417,811 | \$ - | \$ - | \$ - | \$ 417,811 |
| Computer Maintenance | 12,900 | - | - | - | 12,900 |
| Grounds Maintenance | 41,687 | - | - | - | 41,687 |
| Network Maintenance | 49,680 | - | - | - | 49,680 |
| Appliances | 2,115 | - | - | - | 2,115 |
| Minor Computer Hardware | 209,300 | - | - | - | 209,300 |
| Equipment - Other | 29,421 | - | - | - | 29,421 |
| Equipment - Radios | 3,500 | - | - | - | 3,500 |
| Furniture | 27,081 | - | - | - | 27,081 |
| Maintenance Contract | 58,320 | - | - | - | 58,320 |
| Regional Radio System | 31,042 | - | - | - | 31,042 |
| Computer Hardware | 106,770 | - | - | - | 106,770 |
| Computer Network Costs | 80,089 | - | - | - | 80,089 |
| Software - Judicial | 1,594,136 | - | - | - | 1,594,136 |
| Equipment - Electronic | 400,000 | - | - | - | 400,000 |
| Equipment - Other | 348,271 | - | - | - | 348,271 |
| Equipment - R & B | 314,412 | - | - | - | 314,412 |
| Land | 333,690 | - | - | - | 333,690 |
| Vehicles - SO | 161,191 | - | - | - | 161,191 |
| Vehicles - Jail | 89,750 | - | - | - | 89,750 |
| Vehicles - Constable 2 | 37,000 | - | - | - | 37,000 |
| Vehicles - Constable 4 | 42,000 | - | - | - | 42,000 |
| Vehicles - R & B | 59,736 | - | - | - | 59,736 |
| Fleet Maintenance | 750,000 | - | - | - | 750,000 |
| Building Renovations - Courthouse | 2,260,069 | - | - | - | 2,260,069 |
| Building Renovations - Courthouse | - | - | - | 7,200,000 | 7,200,000 |
| Building- Tax Office | 200,000 | - | - | - | 200,000 |
| Building- Tax Office | - | - | - | 2,800,000 | 2,800,000 |
| Building - Sheriff Jail | - | 1,505,000 | - | - | 1,505,000 |
| Building - Expo Center | - | - | 100,500 | - | 100,500 |
| | <u>\$ 7,659,971</u> | <u>\$ 1,505,000</u> | <u>\$ 100,500</u> | <u>\$ 10,000,000</u> | <u>\$ 19,265,471</u> |

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
APPROVED BUDGET
For the Year Ending September 30, 2013

| REVENUES (4308) | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|---------------------------|--|--|--|
| Interest | \$ 63,008 | \$ 20,000 | \$ - | \$ 5,000 | \$ 5,000 |
| Reserve Fund Balance | | | 3,300,000 | | 1,500,000 |
| TOTAL REVENUES | \$ 63,008 | \$ 20,000 | \$ 3,300,000 | \$ 5,000 | \$ 1,505,000 |

| EXPENDITURES (63430800/63431000) | | | | | |
|---|----------------------|-------------------|---------------------|---------------------|---------------------|
| Building Sheriff Jail | \$ - | \$ - | \$ - | \$ - | \$ - |
| Courthouse Jail Holding | 22,449,713 | 377,134 | 3,300,000 | 3,696,626 | 1,505,000 |
| TOTAL EXPENDITURES | \$ 22,449,713 | \$ 377,134 | \$ 3,300,000 | \$ 3,696,626 | \$ 1,505,000 |

**BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
APPROVED BUDGET
For the Year Ending September 30, 2013**

| | FY 2010 | FY 2011 | FY 2012 | FY 2012 | FY 2013 |
|--------------------------------------|----------------------|---------------------|---------------------|----------------------|--------------------|
| REVENUES (4309) | ACTUAL | ACTUAL | ORIGINAL BUDGET | YEAR-END ESTIMATE | APPROVED BUDGET |
| Interest | \$ 37,894 | \$ 7,155 | \$ 15,000 | \$ 13,501 | \$ - |
| Reserve Fund Balance | - | - | 5,400,000 | - | 100,500 |
| TOTAL REVENUES | \$ 37,894 | \$ 7,155 | \$ 5,415,000 | \$ 13,501 | \$ 100,500 |
| EXPENDITURES (63430900) | | | | | |
| Bond Issuance Cost | \$ 132,745 | \$ - | \$ - | \$ - | \$ - |
| Building - Expo Expansion | 7,847,992 | 4,756,793 | 5,415,000 | 133,159 | \$ 100,500 |
| TOTAL EXPENDITURES | \$ 7,980,737 | \$ 4,756,793 | \$ 5,415,000 | \$ 133,159 | \$ 100,500 |
| OTHER FINANCING SOURCES | | | | | |
| Transfer From HOT Fund | \$ 790,000 | \$ - | \$ - | \$ - | \$ - |
| Proceeds from Bond Issue | 12,000,000 | - | - | - | - |
| Bond Issue Premium | 146,133 | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | \$ 12,936,133 | \$ - | \$ - | \$ - | \$ - |

The Commissioners Court sold \$12,000,000 certificates of obligation for the expansion of the Brazos County Exposition Complex during fiscal year 2010. The expansion project will include a covered arena, stall barn, covered connection, modifications to existing covered arena and stall barn, rv parking spaces, as well as expansion of the exhibit hall, the purchase of related equipment, road extension and a site for fairground.

BRAZOS COUNTY, TEXAS
COURTHOUSE RENOVATIONS & OTHER 2012
APPROVED BUDGET
For the Year Ending September 30, 2013

| REVENUES (4312) | FY 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|------------------------|---------------------------|---------------------------|--|--|--|
| Interest | \$ - | \$ - | \$ - | \$ - | \$ - |
| Proceeds from Bond | - | - | - | - | 10,000,000 |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ 10,000,000 |

| EXPENDITURES (63000710/63000910) | | | | | |
|---|------|------|------|------|----------------------|
| Courthouse Renovation | \$ - | \$ - | \$ - | \$ - | \$ 7,200,000 |
| Tax Office | - | - | - | - | 2,800,000 |
| TOTAL EXPENDITURES | | | | | \$ 10,000,000 |

The Commissioners Court plans to issue \$10 million dollars in Certificates of Obligation during the fall of 2012. The bond proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically (1) the Courthouse; (2) Tax Office Building, (3) the Brazos Center, (4) Juvenile Detention Center, and (5) a Fleet Maintenance Building.

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
APPROVED BUDGET
For the Year Ending September 30, 2013

| REVENUES (4500) | BUDGET |
|----------------------------|---------------|
| Transfer From General Fund | \$ 1,344,701 |
| Reserved Fund Balance | 5,015,220 |

| | |
|-----------------------|---------------------|
| TOTAL REVENUES | \$ 6,359,921 |
|-----------------------|---------------------|

| EXPENDITURES (4500) | BUDGET |
|---|---------------|
| Auditorium Roof (Admin Building) | \$ 54,960 |
| Gymnasium Paint (Juvenile Justice Center) | 28,700 |
| Roof Drains (Brazos Center) | 7,500 |
| Roof Replacement (Lilly Building - JP 4) | 16,000 |
| Brazos Center AHU Rebuild (Brazos Center) | 160,000 |
| Brazos Center HVAC Control System Replacement (Brazos Center) | 50,000 |
| HVAC Replacement (Health Department) | 18,000 |
| AC Unit Replacement (2) - (Juvenile) | 27,000 |
| AC Unit Replacement (2) - (IT) | 21,000 |
| Toilets (5) - (Juvenile) | 14,000 |
| Preservation of "Brazos Flower" Sculpture (Brazos Center) | 20,651 |
| Toughbook Arbitrator | \$ 12,900 |
| Parking Lot Repairs (Brazos Center) | \$ 41,687 |
| Fiber to Expo Complex - Jones Road (IT) | \$ 49,680 |
| Jury Room Refrigerator (County Court at Law #2) | \$ 700 |
| Toaster - Food Services (Jail) | 1,415 |
| Juvenile Servier (IT) | \$ 4,300 |
| Virtual Desktop Infrastructure (IT) | 205,000 |
| Equipment - Other (Jail) | \$ 23,200 |
| Striping Machine (Building Maintenance) | 1,250 |
| Armor Body Vest (3) - (Constable Pct. 2) | 2,115 |
| Armor Body Vest (1) - (Constable Pct. 4) | 700 |
| Armor Body Vest (4) - (Juvenile) | 2,156 |

| |
|---|
| <p align="center">BRAZOS COUNTY, TEXAS GENERAL CAPITAL IMPROVEMENTS FUND (4500) APPROVED BUDGET For the Year Ending September 30, 2013</p> |
|---|

| | | |
|--|----|-----------|
| Equipment - Radios (Jail) | \$ | 3,500 |
| Furniture (Associate Judge #1) | \$ | 25,181 |
| Furniture (County Court at Law #2) | | 1,900 |
| Gymnasium Roof (Juvenile Justice Center) | \$ | 37,960 |
| Carpet Office/Meeting Spaces (Juvenile) | | 20,360 |
| BVWACS Radio System | \$ | 31,042 |
| Video Camera Storage (IT) | \$ | 14,250 |
| AMCAD Servers (IT) | | 92,520 |
| Courthouse Core Switch (IT) | \$ | 42,589 |
| County Wireless Network (IT) | | 37,500 |
| Replacement of Judicial Software (IT) | \$ | 1,594,136 |
| Equipment - Electronic (Comm Court) | \$ | 400,000 |
| Equipment - Other (Comm. Court) | \$ | 315,171 |
| BVDC Freezer (Jail) | | 27,500 |
| Hot Food Table - Food Services (Jail) | | 5,600 |
| Equipment - R & B | \$ | 314,412 |
| Land (R&B) | \$ | 333,690 |
| Replacement Vehicle: Unit 128 Dodge Charber (SO) | \$ | 37,140 |
| Replacement Vehicle: Unit 146 Dodge Charber (SO) | | 32,565 |
| Replacement Vehicle: Unit 159 Dodge Charber (SO) | | 30,515 |
| Replacement Vehicle: Unit 160 Dodge Charber (SO) | | 30,456 |
| Replacement Vehicle: Unit 161 Dodge Charber (SO) | | 30,515 |
| Crisis Intervention Vehicle Equipment (2) - (Jail) | \$ | 24,750 |
| Replacement Vehicle: Unit 163 Dodge Charger (Jail) | | 30,000 |
| New Van for Workcrew - Expo/Brazos Center | | 35,000 |
| Replacement Vehicle Equip: Unit 708 Dodge Charger (Constable Pct. 2) | \$ | 37,000 |
| Replacement Vehicle Equip: Unit 801 Dodge Charger (Constable Pct. 4) | \$ | 42,000 |

| |
|---|
| <p align="center">BRAZOS COUNTY, TEXAS GENERAL CAPITAL IMPROVEMENTS FUND (4500) APPROVED BUDGET For the Year Ending September 30, 2013</p> |
|---|

| | |
|---|--------------|
| Replace 3/4 Ton Heavy Duty Pick-up with Equipment (2) - (R&B) | \$ 59,736 |
| Fleet Maintenance | \$ 750,000 |
| Courthouse Remodeling | \$ 2,260,069 |
| Tax Office Building | \$ 200,000 |

| | |
|---------------------------|---------------------|
| TOTAL EXPENDITURES | \$ 7,659,971 |
|---------------------------|---------------------|

ALL UNEXPENDED FUNDS FROM THE CURRENT YEAR WILL AUTOMATICALLY ROLL FORWARD INTO THE NEW BUDGET YEAR AND WILL BE APPROPRIATED AT THE DISCRETION OF COMMISSIONERS COURT.



BRAZOS COUNTY, TEXAS

APPROVED - FY 2013 CAPITAL IMPROVEMENT PLAN SUMMARIZED BY DEPARTMENT

| Department | Approved FY 12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | FY 13 Approved |
|--|----------------------|----------------------|---------------------|-------------------|-------------------|-------------------|----------------------|
| Commissioner's Court - 11000100 | \$ 400,000 | \$ 400,000 | \$ - | \$ - | \$ - | \$ - | \$ 400,000 |
| Information Technology - 14000100 | \$ 2,281,047 | \$ 2,237,029 | \$ 152,690 | \$ 152,690 | \$ 159,940 | \$ 77,940 | \$ 2,052,875 |
| Building Maintenance - 17000100 | \$ 101,270 | \$ 467,870 | \$ 146,300 | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$ 463,870 |
| County Attorney - 18000100 | \$ 59,073 | \$ 105,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Associate Judge #1 - 22600100 | \$ - | \$ 25,181 | \$ - | \$ - | \$ - | \$ - | \$ 25,181 |
| County Court at Law #2 - 23000100 | \$ - | \$ 2,600 | \$ - | \$ - | \$ - | \$ - | \$ 2,600 |
| Justice of the Peace, Pct. 4 - 24401100 | \$ - | \$ 1,000 | \$ 3,500 | \$ - | \$ - | \$ - | \$ - |
| Sheriff's Office -Administration - 28000100 | \$ 47,046 | \$ 405,481 | \$ 228,565 | \$ 305,485 | \$ 203,555 | \$ 136,150 | \$ 161,191 |
| Sheriff's Office - Jail Division - 28002000 | \$ 31,100 | \$ 188,558 | \$ 212,030 | \$ 95,000 | \$ 140,000 | \$ 215,000 | \$ 123,465 |
| Constable Pct. #1 - 30101100 | \$ - | \$ 4,000 | \$ 35,000 | \$ 70,000 | \$ - | \$ - | \$ - |
| Constable Pct. #2 - 30201100 | \$ - | \$ 75,939 | \$ 73,824 | \$ 73,824 | \$ - | \$ 3,102 | \$ 39,115 |
| Constable Pct. #3 - 30301100 | \$ - | \$ 64,000 | \$ - | \$ 32,000 | \$ 32,000 | \$ - | \$ - |
| Constable Pct. #4 - 30401100 | \$ - | \$ 83,700 | \$ 145,600 | \$ - | \$ - | \$ - | \$ 42,700 |
| Juvenile Services - 31000100 | \$ - | \$ 248,316 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 28,000 | \$ 22,516 |
| Emergency Management - 35500100 | \$ - | \$ 31,042 | \$ 31,309 | \$ - | \$ - | \$ - | \$ 31,042 |
| Expo Center - 36000100 | \$ 6,490 | \$ 170,000 | \$ - | \$ 74,600 | \$ 96,000 | \$ 12,800 | \$ - |
| Brazos Center - 36500100 | \$ 30,651 | \$ 73,988 | \$ 89,155 | \$ - | \$ 30,000 | \$ - | \$ 62,338 |
| Road & Bridge Equipment - 56001000 | \$ 133,690 | \$ 2,143,265 | \$ 711,806 | \$ 121,285 | \$ 50,290 | \$ 50,290 | \$ 707,838 |
| Fleet Maintenance - 63000300 | \$ - | \$ 750,000 | \$ - | \$ - | \$ - | \$ - | \$ 750,000 |
| Building Renovations - Courthouse - 63000700 and 63000710 | \$ 3,671,437 | \$ 9,460,069 | \$ - | \$ - | \$ - | \$ - | \$ 9,460,069 |
| Building - Tax Office - 63000900 and 63000910 | \$ 2,842,231 | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 3,000,000 |
| Building - Sheriff Jail - 63431000 | \$ 3,900,000 | \$ 305,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,505,000 |
| Building - Expo Center - 63430900 | \$ 167,000 | \$ 100,500 | \$ - | \$ - | \$ - | \$ - | \$ 100,500 |
| Equipment - Other (Commissioner's Court) | \$ 270,171 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 315,171 |
| Total | \$ 13,941,206 | \$ 17,642,538 | \$ 1,859,779 | \$ 975,884 | \$ 762,785 | \$ 544,282 | \$ 19,265,471 |



PROPRIETARY FUND

A **Proprietary Fund** is established to provide a service or a product to the public or to other governmental units.

An **Internal Service Fund** is a proprietary Fund created to provide goods and services to other governmental units.

The **Health and Life Insurance Fund** has been created by Commissioners' Court to account for the activity within Brazos County's self-insured health insurance program and its group life insurance plan.



| |
|--|
| <p style="text-align: center;">BRAZOS COUNTY, TEXAS HEALTH AND LIFE INSURANCE FUND ANALYSIS OF RESERVED FUND BALANCE September 30, 2012</p> |
|--|

| | |
|---|----------------------------|
| Beginning Fund Balance, October 1, 2010 | \$ 1,462,625 |
| Revenues - 2011 | 8,153,596 |
| Expenditures - 2011 | 8,117,038 |
| Fund Balance At September 30, 2011 | 1,499,183 |
| Estimated Revenues - 2012 | 8,928,996 |
| Estimated Expenditures - 2012 | 8,428,900 |
| Anticipated Fund Balance At September 30, 2012 | <u>\$ 1,999,279</u> |

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2013
With Comparative Data for the Year Ending as Indicated

| REVENUES (5000) | 2010 ACTUAL | FY 2011 ACTUAL | FY 2012 ORIGINAL BUDGET | FY 2012 YEAR-END ESTIMATE | FY 2013 APPROVED BUDGET |
|-------------------------------------|------------------------|---------------------------|--|--|--|
| Interest - Accounts | \$ 9,333 | \$ 9,356 | \$ 8,500 | \$ 7,109 | \$ 7,800 |
| Employee Dental - County | 263,165 | 303,966 | 300,000 | 301,762 | 325,000 |
| Employer Dental - County | 57,713 | 71,771 | 75,000 | 65,430 | 70,000 |
| Employer Payments - County | 4,106,178 | 4,825,291 | 5,000,000 | 5,019,411 | 5,200,000 |
| Employer - Medical - Health Dept. | 154,395 | 186,048 | 190,000 | 169,190 | 190,000 |
| Employer - Dental - Health Dept. | 2,160 | 2,880 | 3,000 | 2,496 | 2,700 |
| Employee - Medical - Health Dept. | 27,000 | 40,700 | 40,000 | 36,784 | 40,000 |
| Employee - Dental - Health Dept. | 9,162 | 11,416 | 11,000 | 10,680 | 11,000 |
| Employer - Medical - MPO | 26,280 | 23,256 | 24,000 | 21,967 | 24,000 |
| Employer - Dental - MPO | 384 | 360 | 350 | 324 | - |
| Employee - Medical - MPO | 18,480 | 15,291 | 16,000 | 18,705 | 15,000 |
| Employee - Dental - MPO | 3,408 | 3,112 | 3,000 | 4,830 | 3,000 |
| Employer - Medical - Rape Crisis | 27,334 | 37,584 | 43,000 | 37,457 | 35,000 |
| Medical - Employee Deductions | 963,643 | 1,109,495 | 1,150,000 | 1,199,494 | 1,220,000 |
| Medical - Retirees - County Pay | 601,159 | 768,948 | 750,000 | 910,876 | 925,000 |
| Dental - Retirees - County Pay | 8,824 | 11,494 | 11,000 | 13,092 | 13,000 |
| Medical - Retirees - Self Pay | 125,973 | 149,061 | 140,000 | 183,704 | 204,000 |
| Dental - Retirees - Self Pay | 32,994 | 39,455 | 35,000 | 48,686 | 54,000 |
| Excess Risk Benefit | 32,441 | 131,119 | - | 47,171 | - |
| COBRA | 22,313 | 29,112 | 20,000 | 5,005 | 5,500 |
| Employer - Dental - 911 District | 12,852 | 18,312 | 18,000 | 22,526 | 25,000 |
| Employer - Dental - Rape Crisis | 1,233 | 2,014 | 2,000 | 1,465 | 1,500 |
| Employer - Medical - 911 District | 290,756 | 345,878 | 360,000 | 412,559 | 460,000 |
| Refunds-Misc, Sundry, Prescriptions | 76,146 | 17,677 | - | 20,473 | - |
| Reserve Fund Balance | - | - | 1,000,000 | 367,800 | 1,900,000 |
| Transfer From General Fund | 200,000 | - | - | - | 1,000,000 |
| TOTAL REVENUES | \$ 7,073,326 | \$ 8,153,596 | \$ 9,199,850 | \$ 8,928,996 | \$ 11,731,500 |

| EXPENDITURES (64005000) | BUDGET | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Administrative Fees | \$ 410,556 | \$ 429,781 | \$ 400,000 | \$ 427,704 | \$ 449,900 |
| Claims - Prescriptions | 1,259,335 | 1,267,220 | 1,150,000 | 1,267,305 | 1,500,000 |
| Claims - Medical | 3,972,045 | 4,991,109 | 6,399,850 | 5,392,820 | 7,305,600 |
| Claims - Dental | 360,164 | 370,882 | 400,000 | 379,390 | 400,000 |
| Life Insurance | 27,376 | 25,890 | 30,000 | 23,446 | 27,000 |
| Stop Loss Premium | 918,806 | 976,394 | 750,000 | 907,763 | 1,010,000 |
| Contract Services | 13,472 | - | 14,000 | - | - |
| Professional Services | 33,680 | 55,762 | 56,000 | 30,473 | 1,039,000 |
| TOTAL EXPENDITURES | \$ 6,995,434 | \$ 8,117,038 | \$ 9,199,850 | \$ 8,428,900 | \$ 11,731,500 |

Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. In addition, employees are provided with a standard life insurance policy. The County is self insured.

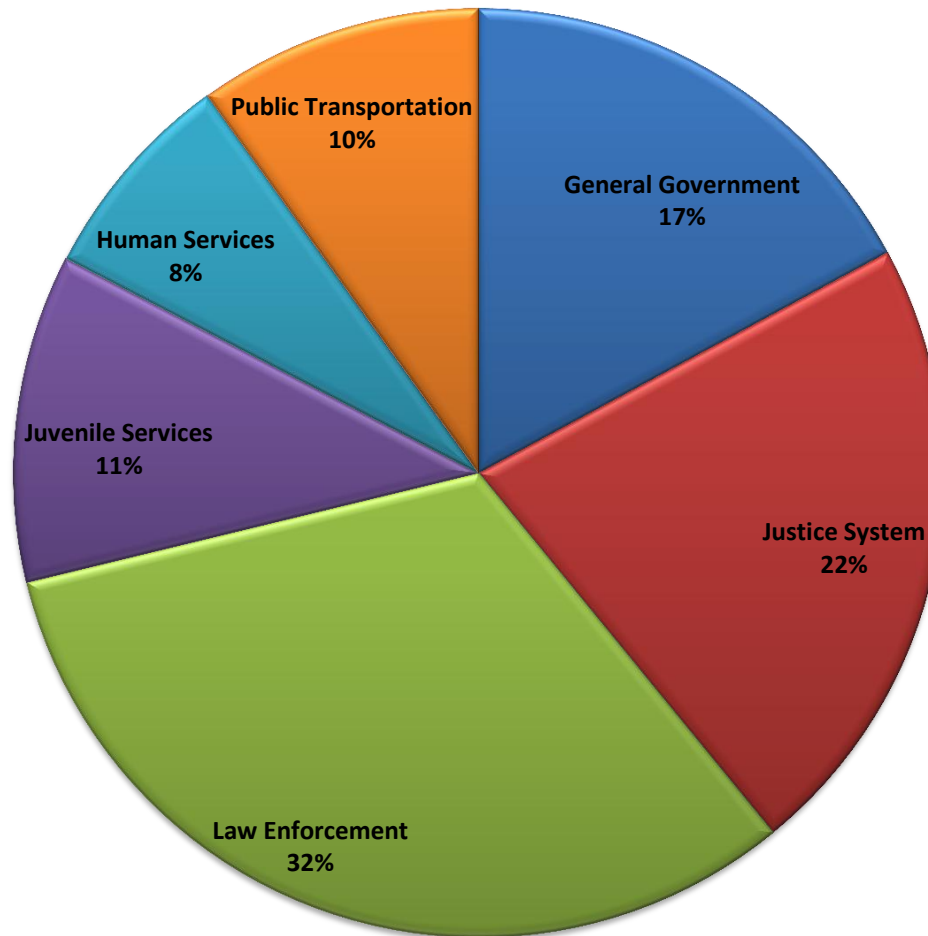
To provide funding for this program, operational divisions are charged a monthly premium for each participating employee. Ad valorem taxes are used to fund this premium levy. Employees are required to pay for dependent coverage. There are participants additional to County staff who have elected affiliation with the program. These include retired employees, employees who have elected COBRA status, and employees of other governmental sub-divisions.

In addition, the General Fund provides funding for all retiree health costs.

PERSONNEL



**FY 2012 -2013 APPROVED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
806 EMPLOYEES**

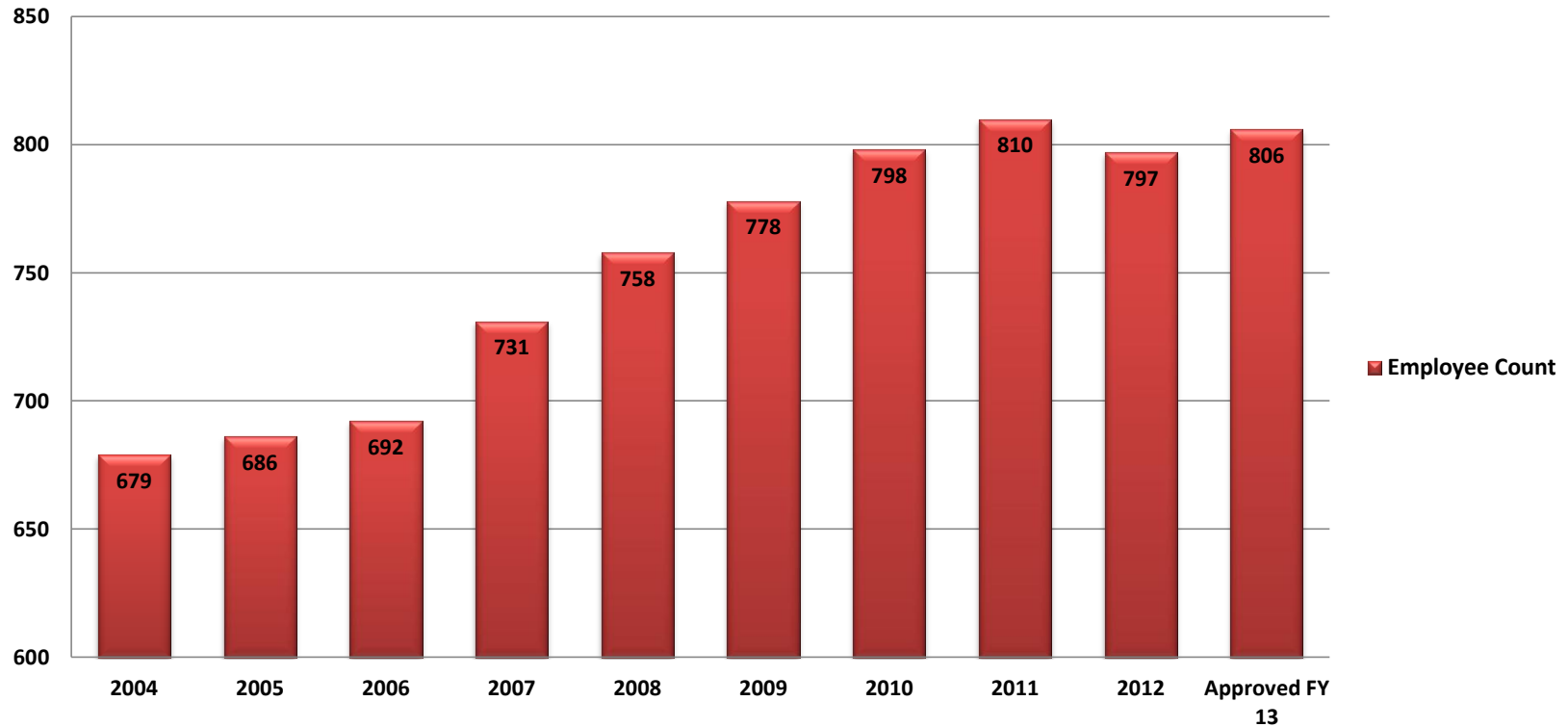


Brazos County, Texas

Brazos County, Texas Ten Year Trend

| Function | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Approved FY 13 |
|-----------------------|------|------|------|------|------|------|------|------|------|-------------------|
| General Government | 124 | 124 | 126 | 133 | 134 | 135 | 138 | 138 | 138 | 138 |
| Justice System | 153 | 153 | 158 | 164 | 171 | 168 | 172 | 176 | 172 | 177 |
| Law Enforcement | 217 | 222 | 223 | 234 | 249 | 257 | 265 | 264 | 256 | 259 |
| Juvenile Services | 90 | 91 | 89 | 91 | 91 | 97 | 98 | 93 | 92 | 92 |
| Human Services | 25 | 26 | 26 | 39 | 42 | 46 | 50 | 58 | 59 | 60 |
| Public Transportation | 70 | 70 | 70 | 70 | 71 | 75 | 75 | 81 | 80 | 80 |
| Total | 679 | 686 | 692 | 731 | 758 | 778 | 798 | 810 | 797 | 806 |

Employee Count



**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|---|--------------------------|--------------------------|--------------------------|---------------------------|
| County Judge - 10000100 | | | | |
| Full-Time | 2 | 2 | 3 | 3 |
| Part-Time | 0 | 0 | 1 | 0 |
| Temporary | 2 | 2 | 2 | 2 |
| Veterans Adminstration - 10002000 | | | | |
| Full-Time | 0 | 0 | 1 | 1 |
| Part-Time | 1 | 1 | 0 | 0 |
| Pre-Trial Officer - 10003000 | | | | |
| Part-Time | 0 | 0 | 0 | 2 |
| Child Representation Office - 10004000 | | | | |
| Full-Time | 0 | 0 | 0 | 2 |
| Budget Officer Aministration - 10500000 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| Commissioner's Court - 11000100 | | | | |
| Full-Time * | 6.66 | 6.66 | 6.66 | 6.66 |
| Temporary | 1 | 1 | 1 | 1 |
| Hotel Occupancy Tax Fund - 11002500 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| HOT - Marketing Reimbursement - 11002600 | | | | |
| Full-Time * | 2.35 | 2.85 | 2.85 | 2.85 |
| Collections - 11200200 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| County Treasurer - 12000100 | | | | |
| Full-Time | 7 | 7 | 7 | 7 |
| Temporary | 0 | 0 | 0 | 0 |
| Risk Management - 12500100 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| Tax Office - 13000100 | | | | |
| Full-Time | 35 | 35 | 35 | 35 |
| Part-Time | 3 | 3 | 3 | 3 |
| Temporary | 3 | 3 | 1 | 1 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|---|--------------------------|--------------------------|--------------------------|---------------------------|
| Information Technology - 14000100 | | | | |
| Full-Time | 18 | 18 | 19 | 20 |
| Part-Time | 1 | 1 | 1 | 1 |
| Human Resources - 15000100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| County Auditor ** - 16000100 | | | | |
| Full-Time | 10 | 10 | 10 | 10 |
| Part-Time | 1 | 0 | 0 | 0 |
| Purchasing - 16500100 | | | | |
| Full-Time | 4 | 4 | 4 | 4 |
| Building Maintenance - 17000100 | | | | |
| Full-Time | 19 | 20 | 19 | 19 |
| Part-Time | 15 | 15 | 15 | 15 |
| County Attorney - 18000100 | | | | |
| Full-Time | 29 | 30 | 31 | 31 |
| Part-Time | 4 | 4 | 1 | 2 |
| Temporary | 1 | 1 | 1 | 1 |
| CUDEP - 183100 | | | | |
| Full-Time | 1 | 1 | 1 | 1 |
| District Attorney - 19000100 | | | | |
| Full-Time * | 31.90 | 31.90 | 31.90 | 31.90 |
| Part-Time | 2 | 1 | 1 | 1 |
| Temporary | 1 | 1 | 1 | 1 |
| D. A. Child Protective Services - 19010000 | | | | |
| Full-Time * | 1.10 | 1.10 | 1.10 | 1.10 |
| D. A. Crime Fund - 19200100 | | | | |
| Temporary | 4 | 4 | 4 | 4 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|---|--------------------------|--------------------------|--------------------------|---------------------------|
| District Clerk - 20000100 | | | | |
| Full-Time | 17 | 15 | 14 | 14 |
| Three-Quarter Time | 2 | 2 | 2 | 2 |
| Temporary | 3 | 3 | 3 | 3 |
| D. C. Jury Services - 20010000 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| County Clerk - 21000100 | | | | |
| Full-Time * | 12.50 | 12.50 | 11.50 | 12.50 |
| Three-Quarter Time | 0 | 1 | 1 | 0 |
| County Clerk Elections -21002000 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| Temporary | 1 | 0 | 0 | 0 |
| C. C. Records Management Fund - 21005000 | | | | |
| Full-Time * | 2.50 | 2.50 | 2.50 | 2.50 |
| 85th District Court - 22000100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| 272nd District Court - 22100100 | | | | |
| Full-Time | 5 | 4 | 4 | 4 |
| Part-Time | 0 | 2 | 2 | 2 |
| 361st District Court - 22200100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| Juvenile Court Referee - 22500100 | | | | |
| Full-Time * | 2 | 1.50 | 1.50 | 1.50 |
| Magistrate #1 - 22600100 | | | | |
| Full-Time | 3 | 3 | 3 | 3 |
| Magistrate #2 - 22800100 | | | | |
| Full-Time * | 3 | 3.50 | 3.50 | 3.50 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|---|--------------------------|--------------------------|--------------------------|---------------------------|
| Court Annex - 22900100 | | | | |
| Part-Time | 0 | 0 | 1 | 1 |
| Temporary | 0 | 1 | 0 | 0 |
| County Court At Law #1 - 23000100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| Temporary | 0 | 0 | 0 | 0 |
| County Court At Law #2 - 23100100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| Justice Of The Peace, PCT 1 - 24101100 | | | | |
| Full-Time | 5 | 5 | 4 | 4 |
| Part-Time | 0 | 0 | 2 | 2 |
| Justice Of The Peace, PCT 2.1 - 24201100 | | | | |
| Full-Time | 4 | 4 | 4 | 4 |
| Part-Time | 0 | 0 | 0 | 0 |
| Justice Of The Peace, PCT 2.2 - 24201200 | | | | |
| Full-Time | 3 | 3 | 4 | 4 |
| Part-Time | 1 | 1 | 0 | 0 |
| Justice Of The Peace, PCT 3 - 24301100 | | | | |
| Full-Time | 6 | 6 | 5 | 5 |
| Justice Of The Peace, PCT 4 - 24401100 | | | | |
| Full-Time | 3 | 3 | 4 | 4 |
| Part-Time | 0 | 1 | 0 | 0 |
| Sheriff's Administration - 28000100 | | | | |
| Full-Time | 55 | 63 | 61 | 62 |
| S. O. Jail Adminsitration - 28002000 | | | | |
| Full-Time | 173 | 166 | 162 | 163 |
| Part-Time | 2 | 2 | 2 | 2 |
| Temporary | 3 | 3 | 3 | 3 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|--|--------------------------|--------------------------|--------------------------|---------------------------|
| S. O. Inmate Commissary - 28006000 | | | | |
| Full-Time | 1 | 1 | 1 | 1 |
| Temporary | 1 | 1 | 2 | 2 |
| S. O. Crime Fund - 28050000 | | | | |
| Full-Time | 0 | 1 | 0 | 0 |
| Special Investigative Unit - 282300 | | | | |
| Full-Time | 1 | 0 | 0 | 0 |
| Constable, PCT 1 - 30101100 | | | | |
| Full-Time | 5 | 4 | 4 | 4 |
| Constable, PCT 2 - 30201100 | | | | |
| Full-Time | 7 | 9 | 8 | 8 |
| Constable, PCT 3 - 30301100 | | | | |
| Full-Time | 4 | 4 | 4 | 4 |
| Constable, PCT 4 - 30401100 | | | | |
| Full-Time | 7 | 7 | 7 | 8 |
| Part-Time | 0 | 0 | 0 | 0 |
| Juvenile Administration - 31000100 | | | | |
| Full-Time | 21 | 22 | 22 | 22 |
| Juvenile Detention - 31000200 | | | | |
| Full-Time | 27 | 28 | 28 | 28 |
| Three-Quarter Time | 1 | 0 | 0 | 0 |
| Part-Time | 4 | 5 | 5 | 5 |
| Temporary | 0 | 5 | 5 | 5 |
| Juvenile Academy - 31000300 | | | | |
| Full-Time | 3 | 3 | 4 | 4 |
| Three-Quarter Time | 1 | 1 | 1 | 1 |
| Part-Time | 2 | 2 | 0 | 0 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|--|--------------------------|--------------------------|--------------------------|---------------------------|
| Juvenile TYC - 31010000 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| Three-Quarter Time | 1 | 1 | 1 | 1 |
| Juvenile JJAEP - 31040000 | | | | |
| Full-Time | 4 | 4 | 4 | 4 |
| Juvenile Title IV-E - 31050000 | | | | |
| Full-Time | 8 | 2 | 2 | 2 |
| TJPC - State Aid - 312100 | | | | |
| Full-Time | 2 | 2 | 2 | 15 |
| TJPC - Community Corrections - 316100 | | | | |
| Full-Time | 6 | 6 | 6 | 0 |
| TJPC - F - 318300 | | | | |
| Full-Time | 4 | 4 | 4 | 0 |
| TJPC-G-Prog Sanc - 318400 | | | | |
| Full-Time | 1 | 1 | 1 | 0 |
| TJPC - O - 318500 | | | | |
| Full-Time | 1 | 1 | 1 | 0 |
| TJPC-X - 318600 | | | | |
| Full-Time | 1 | 1 | 1 | 0 |
| TJPC-C - 318700 | | | | |
| Full-Time | 0 | 3 | 3 | 3 |
| Emergency Management - 35500100 | | | | |
| Full-Time | 2 | 2 | 2 | 2 |
| Exposition Complex - 36000100 | | | | |
| Full-Time * | 9.65 | 9.15 | 9.15 | 9.15 |
| Temporary | 8 | 12 | 12 | 13 |

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

| Department | APPROVED 2010 | APPROVED 2011 | APPROVED 2012 | APPROVED FY 13 |
|--|--------------------------|--------------------------|--------------------------|---------------------------|
| Brazos Center - 36500100 | | | | |
| Full-Time | 12 | 12 | 12 | 12 |
| Temporary | 4 | 4 | 4 | 4 |
| Extension Agency - 37000100 | | | | |
| Full-Time | 7 | 7 | 6 | 6 |
| Part-Time | 2 | 2 | 3 | 3 |
| MPO - 424100 | | | | |
| Full-Time | 4 | 4 | 3 | 3 |
| Temporary | 2 | 2 | 2 | 2 |
| Records Management - 50000100 | | | | |
| Full-Time * | 1.34 | 1.34 | 1.34 | 1.34 |
| Temporary | 0 | 0 | 0 | 0 |
| Courthouse Security Fund - 51000100 | | | | |
| Full-Time | 5 | 5 | 5 | 5 |
| Road & Bridge - 56001000 | | | | |
| Full-Time | 62 | 62 | 62 | 62 |
| Part-Time | 1 | 1 | 1 | 1 |
| Temporary | 12 | 12 | 12 | 12 |
| Total | | | | |
| Full Time | 709 | 709 | 701 | 708 |
| Three-Quarter Time | 5 | 5 | 5 | 4 |
| Part-Time | 39 | 41 | 38 | 40 |
| Temporary | 46 | 55 | 53 | 54 |
| | 799 | 810 | 797 | 806 |

Notes:

* Employees are split funded in other departments

** See Court Order



GLOSSARY



GLOSSARY

A

Accounting Procedures – All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax – A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as property tax).

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

B

Base Budget – Budget allocations that will provide the resources needed to maintain current service levels in a Department. Also called a Target Budget.

Benefits – (Employee) Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or provided at the County's option) for which the County pays the cost.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating – A rating that is received from Standard & Poor's and Moody's Investor Service, Inc., which indicates the financial and economic strengths of the County.

Bonded Indebtedness – The portion of a government's debt represented by outstanding bonds.

Budget – A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment – A change in the level of funding that increases or decreases the total, or bottom line, of the budget.

Budgetary Basis – The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates from which a government follows in the preparation and adopting of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of

GLOSSARY

keeping expenditures within the limitations of available appropriations and resources.

C

Capital Improvement Plan/Program – A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital Outlay – Fixed assets with a value of \$5,000 or more and have a useful life of more than two years. .

Capital Project – Major constructions, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Certificate of Obligation (C.O.) – Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Annual Financial Report CAFR) – The published results of the County's annual audit.

Charter of Accounts – A chart detailing the system of general ledger accounts.

Community Contracts – The County is required by statute to provide some of these service(s). For such service(s) the County has entered into an inter-local agreement or contract with the entity.

Competitive Bidding Process – The process following State law requiring that for purchases of \$15,000 or more, a county must advertise , solicit, and publicly open sealed bids from prospective vendors. After a review period, The

Commissioners then awards the bid to the successful bidder.

Contingency – An appropriation of funds to cover unforeseen events that occur during the budget year.

Contractual Services – Dividing line between who is "employed" and someone who is "self-employed."

Contract Obligation Bonds – Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

D

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Defeasance – A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Department – The organization unit which is functioning uniquely in its delivery of service.

Departmental Support – Supplies are any article or material that meets all of the following conditions: (1) It is consumed-in-use or loses its original shape or appearance with use. (2) It loses its identity through incorporation into a different or more complex unit. (3) It is expandable and inexpensive item.

Depreciation – The process of estimating and recording the expired useful life or diminution of service of a fixed asset than cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

GLOSSARY

E

Effective Tax Rate (ETR) – A calculated tax rate that would generate the same amount of revenue as in the preceding year.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – 12 month budget period, generally extending from October 1st through the following September 30th.

Full-time Equivalent Position (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 if a full-time position.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management's discussion and analysis for the state and local government.

General Obligation Bond – A bond backed by the full faith, credit and taxing power of the government.

GFOA – Government Finance Officers Association is a professional association of state/provincial and local finance officers dedicated to sound management of governmental financial resources in the United States and Canada, and has served the public finance profession since 1906.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

I

Infrastructure – Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

GLOSSARY

Inter-fund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

L

Levy – To impose taxes, special assessments or services charges.

Line-item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Minor Acquisitions – Items are assets that the department will be accountable for but which not have an assigned value in the fixed asset records. The unit price of the minor acquisitions is usually between \$500.00 and \$5,000.00.

Modified – Accrual – Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which is recognized when due.

O

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OEM – Office of Emergency Management

Operating Budget – The annual budget and process that provided a financial plan for the operation of government and the provision of services for the year.

Operating Revenue – Funds that the county receives as income to pay for the ongoing operations. Includes taxes, fees, and interest earnings. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost of materials and equipment required for a department to function.

Output Indicators – A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

Performance Indicators – Specific quantitative and qualitative measures of work performance as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Policy – A course of action designed to set parameters for decision and actions.

Professional Services – An industry of infrequent, technical, or unique functions performed by independent contractors or by consultants whose occupation is the rendering of such services.

Purchase Order – A document which authorizes the delivery of specified merchandise or the

GLOSSARY

rendering of certain services and the making of a charge for them.

R

Repairs and Maintenance - Involves fixing any sort of item should it become out of order or broken.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order or a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

S

Salary and Wages – The cost of all labor related expenses required of a department to function, including but not limited to salaries, merit, cost of living adjustments (COLA), etc.

T

Tax Rate – The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. IT is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees – The payment of a fee for direct receipt of a public service by the party who benefits from the service.







**Brazos County Administration Building
Budget Office
200 South Texas Avenue
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